# AGGREGRATED INFORMATION FOR FREE STATE STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure						201	6/17						201	5/16	
	Bud	laet	First 0	Quarter	Second	Quarter	Third 0	Quarter	Fourth	Quarter	Year 1	o Date	Fourth	Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	16 392 421	16 461 618	4 609 372	28.1%	3 663 049	22.3%	3 694 689	22.4%	2 765 995	16.8%	14 733 104	89.5%	2 606 347	89.7%	6.1%
Property rates	2 004 810	2 083 155	637 735	31.8%	511 621	25.5%	463 044	22.4%	476 206	22.9%	2 088 606	100.3%	432 824	101.1%	
Property rates  Property rates - penalties and collection charges	86 575	65 000	03/ /33	31.0%	311 021	23.3%	(111)	(.2%)	470 200	22.9%	(111)	(.2%)	432 024	101.176	(100.0%)
Service charges - electricity revenue	5 279 913	5 166 016	1 267 986	24.0%	953 545	18.1%	954 252	18.5%	974 233	18.9%	4 150 016	80.3%	945 840	82.5%	3.0%
Service charges - electricity revenue  Service charges - water revenue	1 885 381	1 992 188	459 890	24.4%	528 374	28.0%	548 988	27.6%	516 557	25.9%	2 053 809	103.1%	438 207	103.8%	17.9%
Service charges - sanitation revenue	728 734	753 418	196 602	27.0%	174 930	24.0%	192 608	25.6%	184 240	24.5%	748 380	99.3%	202 114	115.1%	(8.8%)
Service charges - refuse revenue	485 081	498 684	133 183	27.5%	139 046	28.7%	132 311	26.5%	141 981	28.5%	546 521	109.6%	128 131	107.5%	10.8%
Service charges - other	252	750	461	183.1%	601	238.8%	619	82.6%	952	126.9%	2 634	351.2%	1851	3 041.8%	(48.6%)
Rental of facilities and equipment	81 325	77 923	15 220	18.7%	25 244	31.0%	13 978	17.9%	16 060	20.6%	70 502	90.5%	17 814	84.8%	(9.8%)
Interest earned - external investments	88 969	92 196	13 332	15.0%	14 045	15.8%	14 815	16.1%	14 293	15.5%	56 484	61.3%	18 332		(22.0%)
Interest earned - outstanding debtors	577 719	582 309	167 701	29.0%	168 776	29.2%	180 402	31.0%	197 695	34.0%	714 575	122.7%	169 158	102.5%	16.9%
Dividends received	3 551	3 684	501	14.1%	8	.2%	751	20.4%	3 342	90.7%	4 603	124.9%	17	624.3%	19 930.6%
Fines	130 039	126 828	6 038	4.6%	6 090	4.7%	9 039	7.1%	9 314	7.3%	30 481	24.0%	6 861	24.1%	35.8%
Licences and permits	1 232	1 257	163	13.2%	95	7.7%	150	11.9%	138	11.0%	546	43.4%	212	78.0%	(34.8%)
Agency services	11 230	11 230	1 641	14.6%	2 530	22.5%	2 146	19.1%	2 522	22.5%	8 839	78.7%	4 569	59.0%	(44.8%)
Transfers recognised - operational	4 133 828	4 118 071	1 497 082	36.2%	1 227 254	29.7%	997 473	24.2%	42 323	1.0%	3 764 132	91.4%	70 512	92.3%	(40.0%)
Other own revenue	751 139	728 306	211 813	28.2%	(89 135)	(11.9%)	184 224	25.3%	186 136	25.6%	493 038	67.7%	169 901	60.4%	9.6%
Gains on disposal of PPE	142 641	160 602	24	-	23	-	1	-	2	-	50	-	3	19.2%	(34.4%)
Operating Expenditure	16 522 003	16 679 889	3 474 540	21.0%	3 531 322	21.4%	3 266 463	19.6%	3 901 667	23.4%	14 173 992	85.0%	3 423 724	83.4%	14.0%
Employee related costs	4 898 771	4 903 062	1 220 011	24.9%	1 185 996	24.2%	1 177 146	24.0%	1 145 262	23.4%	4 728 415	96.4%	1 120 054	99.4%	2.3%
Remuneration of councillors	266 051	247 264	60 376	22.7%	63 382	23.8%	66 836	27.0%	64 919	26.3%	255 512	103.3%	65 604	102.9%	(1.0%)
Debt impairment	914 068	1 016 899	127 246	13.9%	150 869	16.5%	89 701	8.8%	764 886	75.2%	1 132 702	111.4%	88 148	36.4%	767.7%
Depreciation and asset impairment	1 349 855	1 334 297	154 046	11.4%	299 388	22.2%	209 790	15.7%	280 517	21.0%	943 741	70.7%	242 528	47.8%	15.7%
Finance charges	396 306	414 801	30 728	7.8%	27 163	6.9%	84 459	20.4%	69 908	16.9%	212 258	51.2%	47 810	43.6%	46.2%
Bulk purchases	4 377 135	4 188 651	948 782	21.7%	686 165	15.7%	749 418	17.9%	589 610	14.1%	2 973 975	71.0%	714 766	78.5%	
Other Materials	477 068	634 611	78 513	16.5%	234 783	49.2%	68 680	10.8%	60 433	9.5%	442 409	69.7%	172 679	101.5%	(65.0%)
Contracted services	1 297 684	1 384 242	197 627	15.2%	284 798	21.9%	245 028	17.7%	208 391	15.1%	935 844	67.6%	177 933	78.5%	17.1%
Transfers and grants	209 744	225 297	21 121	10.1%	39 729	18.9%	40 514	18.0%	73 950	32.8%	175 315	77.8%	120 385	92.9%	(38.6%)
Other expenditure	2 335 021	2 330 763	636 091	27.2%	559 049	23.9%	534 891	22.9%	644 001	27.6%	2 374 032	101.9%	675 532	98.9%	(4.7%)
Loss on disposal of PPE	299	-	-	-	-	-	-	-	(210)	-	(210)	-	(1 715)	-	(87.7%)
Surplus/(Deficit)	(129 582)	(218 271)	1 134 832		131 727		428 226		(1 135 672)		559 112		(817 377)		
Transfers recognised - capital	2 115 613	1 956 974	310 737	14.7%	555 970	26.3%	409 506	20.9%	(101 386)	(5.2%)	1 174 827	60.0%	96 217	40.4%	(205.4%)
Contributions recognised - capital	-		-	-		-		-	-	-	-	-		-	-
Contributed assets	8 000	19 970	-	-	-	-	-	-		-	-	-	1 547	35.4%	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	1 994 031	1 758 674	1 445 569		687 696		837 732		(1 237 059)		1 733 938		(719 614)		
Taxation	-		-							-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 994 031	1 758 674	1 445 569		687 696		837 732		(1 237 059)		1 733 938		(719 614)		
Attributable to minorities			-		-	-			-	-	-	-		-	-
Surplus/(Deficit) attributable to municipality	1 994 031	1 758 674	1 445 569		687 696		837 732		(1 237 059)		1 733 938		(719 614)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 994 031	1 758 674	1 445 569		687 696		837 732		(1 237 059)		1 733 938		(719 614)		

						201	6/17						201	15/16	
	Bud	lget	First C	uarter	Second	Quarter	Third (	Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure												, and			
Source of Finance	3 276 145	1 615 665	399 578	12.2%	764 971	23.3%	522 510	32.3%	529 240	22.00/	2 216 299	137.2%	739 557	76.0%	(20.40/)
										32.8%					
National Government	2 133 279	1 227 065 5 061	287 098	13.5%	492 609	23.1%	337 261	27.5% 2.5%	382 144 2 937	31.1% 58.0%	1 499 112	122.2% 60.5%	490 843	75.6% 1.3%	
Provincial Government	16 635	5 061	-	-	-	-	126		2 937		3 063	60.5%	11	1.3%	27 370.1%
District Municipality		(2.120)	-	-	-	-	-		-	-	-	-	-	-	-
Other transfers and grants		(2 120)		-	-	-		-	-	-		-			-
Transfers recognised - capital	2 149 914 590 349	1 230 006 100 519	287 098 25 043	13.4% 4.2%	492 609 184 658	22.9% 31.3%	337 387 93 868	27.4% 93.4%	385 081 48 055	31.3% 47.8%	1 502 176 351 623	122.1% 349.8%	490 854 80 757	74.5% 69.6%	
Borrowing									48 U55 84 146						(40.5%)
Internally generated funds	480 968 54 914	260 970 24 170	84 192	17.5% 5.9%	79 160	16.5%	73 737 17 518	28.3% 72.5%	84 146 11 958	32.2% 49.5%	321 234 41 265	123.1% 170.7%	162 085 5 861	85.3% 76.9%	
Public contributions and donations	54 914	24 170	3 245	5.9%	8 544	15.6%	1/518	72.5%	11 958	49.5%	41 265	170.7%	5 861	76.9%	104.0%
Capital Expenditure Standard Classification	3 276 145	1 615 665	399 578	12.2%	764 971	23.3%	522 510	32.3%	529 240	32.8%	2 216 299	137.2%	739 557	76.0%	
Governance and Administration	347 361	236 249	24 910	7.2%	23 295	6.7%	26 098	11.0%	11 885	5.0%	86 188	36.5%	51 869	65.0%	
Executive & Council	208 992	189 645	666	.3%	6 550	3.1%	5 456	2.9%	2 155	1.1%	14 827	7.8%	8 348	39.4%	
Budget & Treasury Office	11 666	16 671	556	4.8%	673	5.8%	530	3.2%	720	4.3%	2 479	14.9%	3 196		
Corporate Services	126 703	29 933	23 689	18.7%	16 073	12.7%	20 112	67.2%	9 010	30.1%	68 883	230.1%	40 326		
Community and Public Safety	295 520	197 006	38 516	13.0%	86 759	29.4%	62 840	31.9%	81 486	41.4%	269 601	136.8%	83 921	59.3%	
Community & Social Services	93 551	85 906	14 283	15.3%	33 747	36.1%	19 105	22.2%	32 922	38.3%	100 057	116.5%	33 068	52.8%	
Sport And Recreation	123 396	98 682	16 674	13.5%	31 374	25.4%	24 840	25.2%	46 368	47.0%	119 255	120.8%	44 833		
Public Safety	24 353	14 537	352	1.4%	1 818	7.5%	497	3.4%	260	1.8%	2 926	20.1%	1 666		
Housing	54 220	(2 120)	7 207	13.3%	19 821	36.6%	18 399	(867.9%)	1 936	(91.3%)	47 364	(2 234.1%)	4 354	73.3%	(55.5%)
Health															
Economic and Environmental Services	820 543	370 434	106 199	12.9%	173 324	21.1%	99 527	26.9%	155 664	42.0%	534 714	144.3%	206 250	77.8%	
Planning and Development	174 861	47 758	26 509	15.2%	32 419	18.5%	8 743	18.3%	23 116	48.4%	90 786	190.1%	41 083	76.1%	
Road Transport	645 626	322 598	79 666	12.3%	140 905	21.8%	90 752	28.1%	132 526	41.1%	443 850	137.6%	164 651	78.3%	
Environmental Protection	55	79	24	43.4%			32	40.0%	23	28.7%	78	99.0%	517	69.9%	
Trading Services	1 792 861	794 984	226 430	12.6%	479 766	26.8%	333 199	41.9%	284 671	35.8%	1 324 065	166.6%	395 008		
Electricity Water	322 709 791 670	100 561 485 156	78 397 87 172	24.3% 11.0%	57 516 155 215	17.8% 19.6%	55 341 171 047	55.0% 35.3%	91 924 121 051	91.4% 25.0%	283 179 534 484	281.6% 110.2%	122 193 129 102	86.2% 67.6%	(24.8%)
Waste Water Management	567 044 111 437	168 820 40 447	53 385 7 476	9.4% 6.7%	258 263	45.5% 7.9%	100 866 5 945	59.7% 14.7%	71 264	42.2% 1.1%	483 778	286.6% 55.9%	130 978 12 735		(45.6%)
Waste Management	111 43/	16 992	3 523	6.7% 17.7%	8 772	9.2%		14.7% 5.0%	431 (4 465)	(26.3%)	22 624 1 730	10.2%	12 /35 2 509		
Other	19 861	16 992	3 523	17.7%	1 827	9.2%	846	5.0%	(4 465)	(26.3%)	1 730	10.2%	2 509	32.3%	(278.0%)

Part 3: Cash Receipts and Payments						201	6/17						201	15/16	1
	Bud	laet	First C	Quarter	Second		Third 0	Quarter	Fourth	Quarter	Year t	o Date		Quarter	1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2015/16 to Q4 of 2016/17
R thousands												budget		budget	
Cash Flow from Operating Activities															
Receipts	16 779 051	19 031 024	4 542 918	27.1%	4 617 043	27.5%	3 886 130	20.4%	2 552 719	13.4%	15 598 810	82.0%	2 607 638	91.2%	(2.1%)
Property rates, penalties and collection charges	1 812 660	1 919 214	407 481	22.5%	404 266	22.3%	462 433	24.1%	449 482	23.4%	1 723 662	89.8%	495 305	99.1%	(9.3%)
Service charges	7 446 089	9 782 522	1 559 092	20.9%	1 387 350	18.6%	1 316 382	13.5%	1 475 483	15.1%	5 738 307	58.7%	1 465 131	78.6%	.7%
Other revenue	673 415	1 104 339	258 776	38.4%	936 972	139.1%	471 373	42.7%	518 939	47.0%	2 186 059	198.0%	492 905	134.1%	5.3%
Government - operating	4 130 532	3 832 074	1 582 802	38.3%	1 196 141	29.0%	997 349	26.0%	19 374	.5%	3 795 666	99.0%	60 323	100.6%	(67.9%)
Government - capital	2 146 346	1 881 058	681 990	31.8%	648 308	30.2%	590 433	31.4%	31 149	1.7%	1 951 880	103.8%	45 164	104.8%	(31.0%)
Interest	566 464	493 599	52 526	9.3%	44 006	7.8%	47 996	9.7%	58 293	11.8%	202 820	41.1%	48 791	26.0%	19.5%
Dividends	3 544	18 217	251	7.1%	-	-	163	.9%	-	-	415	2.3%	20	168.6%	(100.0%)
Payments	(13 583 219)	(14 339 900)	(4 172 160)	30.7%	(4 076 752)	30.0%	(3 266 376)	22.8% 22.5%	(2 843 589) (2 733 012)	19.8% 19.7%	(14 358 877)	100.1%	(2 732 901) (2 503 736)		4.1%
Suppliers and employees	(13 014 752)	(13 897 595) (239 375)	(3 675 957)	28.2% 71.1%	(3 493 225)	26.8%	(3 133 287)	30.5%	(55 271)	23.1%	(13 035 481) (381 736)	93.8% 159.5%		104.9%	9.2% (59.7%)
Finance charges Transfers and grants	(340 689) (227 778)	(202 930)	(242 240)	111.5%	(572 194)	3.3% 251.2%	(60 197)	30.5% 29.7%	(55 271)	23.1%	(941 660)	159.5%	(137 094) (92 070)	94.7%	(39.9%)
Net Cash from/(used) Operating Activities	3 195 832	4 691 124	370 758	11.6%	540 291	16.9%	619 754	13.2%	(290 869)	(6.2%)	1 239 933	26.4%	(125 263)		
Cash Flow from Investing Activities									(2,	(5.2.5)			(		
Receipts	468 566	414 948	56 355	12.0%	40 671	8.7%	65 346	15.7%	(2 871)	(.7%)	159 502	38.4%	107 756	(6 803.9%)	(102.7%)
Proceeds on disposal of PPE	133 847	80 229	24	-	23	-			2 178	2.7%	2 225	2.8%	1	3.7%	291 820.2%
Decrease in non-current debtors	299 719	299 719	-	-		-		-		-	-	-		(88.7%)	-
Decrease in other non-current receivables	35 000	35 000	12 772	36.5%	(618)	(1.8%)	23 248	66.4%	2 800	8.0%	38 202	109.1%	-		(100.0%)
Decrease (increase) in non-current investments	-		43 559	-	41 266	-	42 098	-	(7 849)	-	119 074	-	107 755	(1 981.0%)	(107.3%)
Payments	(3 186 370)	(2 602 063)	(340 722)	10.7%	(549 610)	17.2%	(517 068)	19.9%	(540 222)	20.8%	(1 947 622)	74.8%	(580 801)		(7.0%)
Capital assets	(3 186 370)	(2 602 063)	(340 722)	10.7%	(549 610)	17.2%	(517 068)	19.9%	(540 222)	20.8%	(1 947 622)	74.8%	(580 801)	87.1%	(7.0%)
Net Cash from/(used) Investing Activities	(2 717 804)	(2 187 115)	(284 367)	10.5%	(508 939)	18.7%	(451 722)	20.7%	(543 092)	24.8%	(1 788 121)	81.8%	(473 046)	81.0%	14.8%
Cash Flow from Financing Activities															
Receipts	532 047	540 332	1 937	.4%	304 636	57.3%	200 710	37.1%	251 490	46.5%	758 774	140.4%	970	81.2%	25 832.7%
Short term loans	10 000	21 084	-	-	4 200	42.0%	-	-	-	-	4 200	19.9%	-	-	-
Borrowing long term/refinancing	501 000	501 348	-	-	300 000	59.9%	200 000	39.9%	250 411	49.9%	750 411	149.7%	76	79.5%	327 362.7%
Increase (decrease) in consumer deposits	21 047	17 900	1 937	9.2%	436	2.1%	710	4.0%	1 079	6.0%	4 163	23.3%	893	61.5%	20.8%
Payments	(104 360)	(138 636)		32.1%	(34 016)	32.6%	(25 740)	18.6%	(57 219)	41.3%	(150 502)	108.6%	(66 504)		(14.0%)
Repayment of borrowing  Net Cash from/(used) Financing Activities	(104 360) 427 687	(138 636)	(33 526) (31 589)	32.1%	(34 016) 270 620	32.6% 63.3%	(25 740) 174 970	18.6% 43.6%	(57 219) 194 271	41.3% 48.4%	(150 502) 608 272	108.6% 151.4%	(66 504)	120.5%	(14.0%)
, , , , , , , , , , , , , , , , , , ,		401 696		(7.4%)									(65 534)		(396.4%)
Net Increase/(Decrease) in cash held	905 715	2 905 705	54 802	6.1%	301 972	33.3%	343 002	11.8%	(639 691)	(22.0%)	60 085	2.1%	(663 842)		(3.6%)
Cash/cash equivalents at the year begin:	405 977	446 380	1 042 459	256.8%	1 097 261	270.3%	1 399 233	313.5%	1 742 235	390.3%	1 042 459	233.5%	1 647 035	145.2%	5.8%
Cash/cash equivalents at the year end:	1 311 692	3 352 085	1 097 261	83.7%	1 399 233	106.7%	1 742 235	52.0%	1 102 544	32.9%	1 102 544	32.9%	983 192	139.7%	12.1%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debi Debi		Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	202 017	4.8%	158 080	3.8%	266 642	6.3%	3 586 431	85.1%	4 213 170	33.9%	878	-	1 442 064	34.2%
Trade and Other Receivables from Exchange Transactions - Electricity	256 244	18.1%	68 769	4.8%	112 019	7.9%	982 455	69.2%	1 419 487	11.4%	470		272 576	19.2%
Receivables from Non-exchange Transactions - Property Rates	146 496	8.0%	68 253	3.7%	128 930	7.0%	1 496 671	81.3%	1 840 350	14.8%	2 484	.1%	705 129	38.3%
Receivables from Exchange Transactions - Waste Water Management	81 258	5.7%	51 788	3.6%	118 078	8.3%	1 175 213	82.4%	1 426 337	11.5%	-		300 617	21.1%
Receivables from Exchange Transactions - Waste Management	45 484	4.0%	37 751	3.3%	83 256	7.3%	967 890	85.3%	1 134 380	9.1%	-	-	176 196	15.5%
Receivables from Exchange Transactions - Property Rental Debtors	1 510	1.2%	1 616	1.3%	1 459	1.2%	116 640	96.2%	121 226	1.0%	-		47 770	39.4%
Interest on Arrear Debtor Accounts	57 830	3.4%	52 452	3.0%	136 117	7.9%	1 479 534	85.7%	1 725 933	13.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-		-	-		-	-	-	-		-	
Other	31 513	5.6%	16 958	3.0%	2 305	.4%	509 708	90.9%	560 484	4.5%	95 142	17.0%	93 699	16.7%
Total By Income Source	822 353	6.6%	455 667	3.7%	848 804	6.8%	10 314 544	82.9%	12 441 368	100.0%	98 974	.8%	3 038 053	24.4%
Debtors Age Analysis By Customer Group														
Organs of State	79 801	8.3%	64 499	6.7%	91 836	9.6%	719 801	75.3%	955 938	7.7%	-	-	18 808	2.0%
Commercial	305 759	14.1%	110 026	5.1%	145 653	6.7%	1 611 220	74.2%	2 172 658	17.5%	-	-	32 295	1.5%
Households	381 062	4.5%	268 698	3.2%	688 816	8.1%	7 185 125	84.3%	8 523 700	68.5%	3 832	-	2 980 358	35.0%
Other	55 730	7.1%	12 445	1.6%	(77 501)	(9.8%)	798 398	101.2%	789 072	6.3%	95 142	12.1%	6 592	.8%
Total By Customer Group	822 353	6.6%	455 667	3.7%	848 804	6.8%	10 314 544	82.9%	12 441 368	100.0%	98 974	.8%	3 038 053	24.4%

Part 5: Creditor Age Analysis

• •	0 - 30	Days	31 - 60 Days		61 - 90	) Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	322 587	6.1%	119 093	2.3%	175 132	3.3%	4 653 344	88.3%	5 270 157	60.7%
Bulk Water	126 889	4.9%	119 171	4.6%	92 507	3.6%	2 241 264	86.9%	2 579 831	29.7%
PAYE deductions	8 248	14.3%	6 613	11.4%	7 561	13.1%	35 402	61.2%	57 824	.7%
VAT (output less input)	-	-			-	-		-		-
Pensions / Retirement	35 023	29.3%	2 031	1.7%	2 044	1.7%	80 249	67.2%	119 347	1.4%
Loan repayments	828	22.9%	382	10.5%	-	-	2 413	66.6%	3 623	-
Trade Creditors	121 259	37.6%	41 262	12.8%	22 851	7.1%	137 089	42.5%	322 461	3.7%
Auditor-General	513	1.5%	4 162	12.5%	666	2.0%	28 079	84.0%	33 420	.4%
Other	32 825	11.2%	42 266	14.5%	27 689	9.5%	189 151	64.8%	291 931	3.4%
Total	648 172	7.5%	334 980	3.9%	328 451	3.8%	7 366 991	84.9%	8 678 594	100.0%

Contact Details	
Municipal Manager	
Financial Manager	

Source Local Government Database

1. All figures in this report are unaudited.

# FREE STATE: MANGAUNG (MAN) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

						201	6/17						201	5/16	
	Bud	iget	First 0	Quarter	Second	Quarter	Third (	Quarter	Fourth	Quarter	Year	to Date	Fourth	Quarter	1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/1
R thousands												buuget		buuget	
Operating Revenue and Expenditure															
Operating Revenue	6 641 627	6 633 048	1 807 020	27.2%	1 204 897	18.1%	1 458 301	22.0%	1 212 009	18.3%	5 682 226	85.7%	1 120 221	87.0%	8.29
Property rates	1 009 752	1 025 471	291 522	28.9%	241 927	24.0%	233 106	22.7%	227 105	22.1%	993 659	96.9%	210 518	100.9%	7.9
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2 467 426	2 364 545	713 519	28.9%	491 472	19.9%	482 618	20.4%	522 024	22.1%	2 209 633	93.4%	487 358	90.7%	7.19
Service charges - water revenue	715 698	827 919	154 164	21.5%	198 024	27.7%	231 732	28.0%	228 297	27.6%	812 217	98.1%	142 485	97.3%	60.25
Service charges - sanitation revenue	244 712	237 468	61 242	25.0%	37 119	15.2%	58 301	24.6%	35 327	14.9%	191 988	80.8%	88 419	143.0%	(60.09
Service charges - refuse revenue	100 097	81 969	23 298	23.3%	28 661	28.6%	23 182	28.3%	23 078	28.2%	98 219	119.8%	37 322	129.7%	(38.29
Service charges - other	-	498	106	-	113	-	189	37.9%	162	32.5%	570	114.5%	-	-	(100.09
Rental of facilities and equipment	34 607	34 607	5 980	17.3%	5 718	16.5%	6 499	18.8%	5 816	16.8%	24 013	69.4%	6 424	64.9%	(9.59
Interest earned - external investments	66 124	66 638	7 415	11.2%	6 042	9.1%	7 867	11.8%	8 714	13.1%	30 039	45.1%	10 297	63.6%	(15.4%
Interest earned - outstanding debtors	187 741	187 226	55 856	29.8%	61 010	32.5%	64 714	34.6%	64 448	34.4%	246 028	131.4%	52 337	112.0%	23.19
Dividends received	-	-	-	-		-	-	-	-	-	-	-	-	-	-
Fines	98 343	98 367	1 945	2.0%	1 897	1.9%	4 832	4.9%	4 913	5.0%	13 587	13.8%	2 892	10.2%	69.99
Licences and permits	814	814	82	10.1%	36	4.4%	78	9.5%	64	7.8%	260	31.9%	109	65.0%	(41.4%
Agency services						-				1			1 197	73.7%	(100.09
Transfers recognised - operational	1 212 507	1 203 719	350 516	28.9%	308 365	25.4%	249 509	20.7%	959	.1%	909 349	75.5%		93.8%	(100.0%
Other own revenue	384 848	384 848	141 375	36.7%	(175 488)	(45.6%)	95 675	24.9%	91 103	23.7%	152 666	39.7%	80 864	51.2%	12.79
Gains on disposal of PPE	118 959	118 959	-			-	-	-	-	-		-		-	-
Operating Expenditure	6 598 468	6 586 646	1 534 540	23.3%	1 443 720	21.9%	1 374 764	20.9%	1 901 821	28.9%	6 254 845	95.0%	1 520 349	94.7%	
Employee related costs	1 780 160	1 744 534	436 551	24.5%	400 420	22.5%	397 064	22.8%	367 610	21.1%	1 601 646	91.8%	385 457	98.4%	(4.6%
Remuneration of councillors	57 580	55 542	12 741	22.1%	14 622	25.4%	15 337	27.6%	14 620	26.3%	57 320	103.2%	12 993	98.2%	12.59
Debt impairment	297 508	333 108	73 977	24.9%	74 644	25.1%	67 327	20.2%	593 032	178.0%	808 979	242.9%	60 657	100.0%	877.79
Depreciation and asset impairment	621 797	621 740	152 949	24.6%	152 896	24.6%	152 899	24.6%	152 901	24.6%	611 645	98.4%	157 201	100.0%	(2.7%
Finance charges	169 410	163 610	15 956	9.4%	12 309	7.3%	46 240	28.3%	32 774	20.0%	107 279	65.6%	36 207	60.4%	(9.5%
Bulk purchases	1 847 140	1 842 140	553 254	30.0%	381 879	20.7%	364 032	19.8%	470 800	25.6%	1 769 966	96.1%	396 348	97.4%	18.89
Other Materials	124 613	167 110	18 591	14.9%	43 255	34.7%	28 516	17.1%	16 502	9.9%	106 864	63.9%	115 974	86.5%	(85.8%
Contracted services	937 388	974 689	145 726	15.5%	215 306	23.0%	182 119	18.7%	155 212	15.9%	698 363	71.6%	123 576	89.7%	25.69
Transfers and grants	32 446	32 089	1 058	3.3%	270	.8%	1 936	6.0%	11 487	35.8%	14 751	46.0%	65 533	182.1%	(82.5%
Other expenditure	730 129	652 085	123 735	16.9%	148 120	20.3%	119 294	18.3%	86 883	13.3%	478 032	73.3%	166 404	81.0%	(47.8%
Loss on disposal of PPE	299	-	-	-	-	-	-	-		-	-	-		-	-
Surplus/(Deficit)	43 158	46 401	272 480		(238 823)		83 537		(689 813)		(572 618)		(400 128)		
Transfers recognised - capital	950 528	943 024	162	-	344 718	36.3%	133 619	14.2%	(129 849)	(13.8%)	348 650	37.0%	-	-	(100.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-			-		-	-	-		-		-	-
Surplus/(Deficit) after capital transfers and contributions	993 686	989 425	272 642		105 895		217 156		(819 662)		(223 969)		(400 128)		
Taxation	-	-	-	-	-			-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	993 686	989 425	272 642		105 895		217 156		(819 662)		(223 969)		(400 128)		
Attributable to minorities	770 000	.07 120	272 012		.00070		217 100		(317002)		(220 707)		(100 120)		
Surplus/(Deficit) attributable to municipality	993 686	989 425	272 642		105 895		217 156		(819 662)		(223 969)		(400 128)		
Share of surplus/ (deficit) of associate	773 000	707 423	212 042		100 893		21/ 130		(017 002)		(223 709)		(400 120)		
	000.404	000 405	070 (40	-	405.005	-	047.45/		(040 ( ( 0)		(222.040)		(400.400)		
Surplus/(Deficit) for the year	993 686	989 425	272 642		105 895		217 156		(819 662)		(223 969)		(400 128)		

						201	6/17						20	15/16	
	Bud	iget	First 0	Quarter	Second	Quarter	Third (	Quarter	Fourth	Quarter	Year	to Date	Fourth	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/1 to Q4 of 2016/
R thousands												buaget		budget	
Capital Revenue and Expenditure															
Source of Finance	1 806 094	124 191	162 708	9.0%	443 577	24.6%	318 205	256.2%	203 840	164.1%	1 128 329	908.5%	411 501	79.4%	(50.5)
National Government	894 606	9 445	75 006	8.4%	204 899	22.9%	150 333	1 591.7%	80 500	852.3%	510 738	5 407.6%	219 698	74.5%	(63.4
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	6.1%	
District Municipality		-	-			-			-	-	-		-		
Other transfers and grants	-	(2 120)	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	894 606	7 325	75 006	8.4%	204 899	22.9%	150 333	2 052.4%	80 500	1 099.0%	510 738	6 972.7%	219 698	74.3%	(63.4
Borrowing	579 849	89 435	23 481	4.0%	182 376	31.5%	93 868	105.0%	47 414	53.0%	347 139	388.1%	78 193	75.1%	(39.4
Internally generated funds	300 894	27 432	60 992	20.3%	48 099	16.0%	56 486	205.9%	63 981	233.2%	229 558	836.8%	109 521	94.9%	(41.6
Public contributions and donations	30 744	-	3 229	10.5%	8 203	26.7%	17 518	-	11 945	-	40 895	-	4 089	72.1%	192.1
Capital Expenditure Standard Classification	1 806 094	124 191	162 708	9.0%	443 577	24.6%	318 205	256.2%	203 840	164.1%	1 128 329	908.5%	411 501	79.4%	(50.5
Governance and Administration	283 391	167 547	19 166	6.8%	15 881	5.6%	24 253	14.5%	6 743	4.0%	66 042	39.4%	39 283	77.9%	(82.8
Executive & Council	182 471	152 871	-	-	3 810	2.1%	4 258	2.8%		.4%	8 750	5.7%	3 472		(80.4)
Budget & Treasury Office	3 162	1 500	124	3.9%	148	4.7%	99	6.6%		9.1%	507	33.8%	1 199		(88.6
Corporate Services	97 758	13 176	19 042	19.5%	11 923	12.2%	19 896	151.0%		45.0%	56 785	431.0%	34 611	77.3%	(82.9
Community and Public Safety	116 922	16 880	8 206	7.0%	24 712	21.1%	30 099	178.3%		24.6%	67 163	397.9%			(77.4
Community & Social Services	38 104	15 225	918	2.4%	3 894	10.2%	6 375	41.9%	2 180	14.3%	13 367	87.8%	9 862	49.0%	(77.9
Sport And Recreation	10 500	(2 290)	-	-	120	1.1%	4 996	(218.1%)		(16.5%)	5 495	(239.9%)	2 736		(86.2
Public Safety	14 698	6 066	81	.6%	877	6.0%	328	5.4%		(5.7%)	938		1 387	60.7%	(125.1
Housing	53 620	(2 120)	7 207	13.4%	19 821	37.0%	18 399	(867.9%)	1 936	(91.3%)	47 364	(2 234.1%)	4 354	73.3%	(55.5
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	473 425	6 745	30 305	6.4%	82 757	17.5%	56 644	839.8%		772.5%	221 809	3 288.6%	101 948		(48.9
Planning and Development	161 782	33 757	1 869	1.2%	7 447	4.6%	34	.1%		12.6%	13 598		21 335	37.9%	(80.1
Road Transport	311 643	(27 012)	28 435	9.1%	75 310	24.2%	56 610	(209.6%)	47 856	(177.2%)	208 212	(770.8%)	80 096	82.7%	(40.3
Environmental Protection		-	-	-		-	-	-	-		-	-	517	71.5%	(100.0
Trading Services	932 356	(66 980)	105 032	11.3%	320 228	34.3%	207 209	(309.4%)	148 133	(221.2%)	780 601	(1 165.4%)	251 684	87.4%	(41.19
Electricity	200 343	(32 436)	50 636	25.3%	41 266	20.6%	45 308	(139.7%)		(233.3%)	212 889	(656.3%)	86 509		(12.5
Water	275 689	(26 890)	28 066	10.2%	47 824	17.3%	81 560	(303.3%)		(143.2%)	195 968	(728.8%)	80 189		(52.0
Waste Water Management	437 097	(13 059)	26 330	6.0%	228 371	52.2%	79 466	(608.5%)		(257.9%)	367 846	(2 816.8%)	82 234		(59.0
Waste Management	19 227	5 406	-	-	2 767	14.4%	875	16.2%	255	4.7%	3 897	72.1%	2 752		(90.7
Other	-	-	-	-	-	-	-	-	(7 286)	-	(7 286)	-	248	9.0%	(3 043.9

						201	6/17						201	15/16	
	Bud	lget	First C	uarter	Second	Quarter	Third (	Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2015/16 to Q4 of 2016/17
R thousands												budget		budget	
Cash Flow from Operating Activities															
Receipts	6 633 472	8 953 307	1 868 126	28.2%	2 052 272	30.9%	1 728 813	19.3%	1 390 324	15.5%	7 039 535	78.6%	1 218 797	91.8%	14.1%
Property rates, penalties and collection charges	908 271	1 025 471	207 737	22.9%	212 278	23.4%	283 695	27.7%	290 702	28.3%	994 412	97.0%	309 043	124.8%	(5.9%)
Service charges	3 135 667	5 519 650	850 449	27.1%	719 191	22.9%	683 075	12.4%	770 037	14.0%	3 022 751	54.8%	757 515	87.0%	1.7%
Other revenue	293 795	704 281	90 490	30.8%	492 514	167.6%	236 068	33.5%	302 034	42.9%	1 121 107	159.2%	135 577	85.1%	122.8%
Government - operating	1 212 507	917 378	383 968	31.7%	282 395	23.3%	255 061	27.8%		-	921 424	100.4%	-	99.5%	-
Government - capital	854 880	641 504	318 081	37.2%	333 125	39.0%	255 000	39.8%	-	-	906 206	141.3%	-	110.9%	-
Interest	228 351	145 024	17 401	7.6%	12 769	5.6%	15 914	11.0%	27 551	19.0%	73 635	50.8%	16 662	20.8%	65.3%
Dividends	-	-	-	-	-	-		-		-	-	-	-	-	-
Payments	(5 137 401)	(7 694 758)	(1 887 971)	36.7%	(1 931 527)	37.6%	(1 370 676)	17.8%	(1 451 494)	18.9%	(6 641 667)	86.3%	(1 105 932)		31.2%
Suppliers and employees	(4 945 638)	(7 528 860)	(1 423 055)	28.8%	(1 403 833)	28.4%	(1 322 330)	17.6%	(1 393 946)	18.5%	(5 543 165)	73.6%	(959 348)	96.3%	45.3%
Finance charges Transfers and grants	(160 939) (30 823)	(152 910) (12 988)	(230 215) (234 700)	143.0% 761.4%	(4 528) (523 166)	2.8% 1.697.3%	(46 591) (1 755)	30.5% 13.5%	(46 397) (11 151)	30.3% 85.9%	(327 731)	214.3% 5.934.4%	(117 957) (28 627)	175.6% 198.6%	(60.7%) (61.0%)
Net Cash from/(used) Operating Activities	1 496 071	1 258 549	(19 845)	(1,3%)	120 745	8.1%	358 137	28.5%	(61 170)	(4.9%)	397 868	31.6%	112 865	67.4%	(154.2%)
, ,	1 470 071	1 230 347	(17 043)	(1.370)	120 743	0.170	330 137	20.570	(01 170)	(4.770)	377 000	31.0%	112 003	07.470	(134.270)
Cash Flow from Investing Activities															
Receipts	97 846	31 142	-			-	-	-	2 178	7.0%	2 178	7.0%	-	-	(100.0%)
Proceeds on disposal of PPE	97 846	31 142	-	-	-	-	-	-	2 178	7.0%	2 178	7.0%	-	-	(100.0%)
Decrease in non-current debtors		-	-	-	-	-	-	-	-		-	-	-	-	-
Decrease in other non-current receivables  Decrease (increase) in non-current investments		-	-	-		-	-	-		-	-	-		-	-
Payments Payments	(1 724 820)	(1 309 339)	(128 206)	7.4%	(233 258)	13.5%	(319 790)	24.4%	(332 948)	25.4%	(1 014 203)	77.5%	(324 546)	98.0%	2.6%
Capital assets	(1 724 820)	(1 309 339)	(128 206)	7.4%	(233 258)	13.5%	(319 790)	24.4%	(332 948)	25.4%	(1 014 203)	77.5%	(324 546)	98.0%	2.6%
Net Cash from/(used) Investing Activities	(1 626 974)	(1 278 197)	(128 206)	7.9%	(233 258)	14.3%	(319 790)	25.0%	(330 771)	25.9%	(1 012 025)	79.2%	(324 546)		1.9%
Cash Flow from Financing Activities	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(,	(		(222 223)		(=,		(=== 111)		(,		(==1:0.10)		
3	F0.4.000	F02 000	1 451	.3%	200 205	59.5%	200 478	20.00	250 554	49.8%	752 (00	149.7%	447	97.7%	55 942.6%
Receipts Short term loans	504 800	502 800	1 451	.3%	300 205	59.5%	200 4/8	39.9%	250 554	49.8%	752 688	149.7%	447	91.1%	55 942.6%
Borrowing long term/refinancing	500 000	500 000	-	-	300 000	60.0%	200 000	40.0%	250 000	50.0%	750 000	150.0%	-	100.0%	(100.0%)
Increase (decrease) in consumer deposits	4 800	2 800	1 451	30.2%	205	4.3%	478	17.1%	554	19.8%	2 688	96.0%	447	32.3%	24.0%
Payments	(71 293)	(108 579)	(27 391)	38.4%	(27 476)	38.5%	(20 743)	19.1%	(55 152)	50.8%	(130 762)	120.4%	(11 398)		383.9%
Repayment of borrowing	(71 293)	(108 579)	(27 391)	38.4%	(27 476)	38.5%	(20 743)	19.1%	(55 152)	50.8%	(130 762)	120.4%	(11 398)	23.7%	383.9%
Net Cash from/(used) Financing Activities	433 507	394 221	(25 940)	(6.0%)	272 729	62.9%	179 735	45.6%	195 402	49.6%	621 926	157.8%	(10 951)	300.5%	(1 884.3%)
Net Increase/(Decrease) in cash held	302 604	374 573	(173 991)	(57.5%)	160 216	52.9%	218 082	58.2%	(196 538)	(52.5%)	7 769	2.1%	(222 632)	(94.9%)	
Cash/cash equivalents at the year begin:	477 610	546 165	458 446	96.0%	284 455	59.6%	444 671	81.4%	662 753	121.3%	458 446	83.9%	679 864	150.5%	(2.5%)
			284 455	36.5%		57.0%	662 753	72.0%	466 215	50.6%	456 215	50.6%	457 232	67.2%	
Cash/cash equivalents at the year end:	780 214	920 738	284 455	36.5%	444 671	57.0%	662 /53	72.0%	466 215	50.6%	466 215	50.6%	457 232	67.2%	2.0%

Part 4: Debtor Age Analysis

·	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb		Impairment -B Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	77 165	5.7%	82 809	6.1%	74 239	5.5%	1 116 792	82.7%	1 351 005	35.2%	-	-	1 315 788	97.09
Trade and Other Receivables from Exchange Transactions - Electricity	124 550	19.7%	31 584	5.0%	21 696	3.4%	454 534	71.9%	632 364	16.5%	-	-	233 280	36.09
Receivables from Non-exchange Transactions - Property Rates	60 512	8.0%	33 955	4.5%	26 743	3.5%	638 306	84.0%	759 516	19.8%	-	-	644 399	84.0%
Receivables from Exchange Transactions - Waste Water Management	34 066	10.5%	12 374	3.8%	10 216	3.2%	267 516	82.5%	324 171	8.5%	-	-	264 478	81.0%
Receivables from Exchange Transactions - Waste Management	6 657	4.6%	4 422	3.1%	3 733	2.6%	129 901	89.8%	144 713	3.8%	-	-	123 906	85.0%
Receivables from Exchange Transactions - Property Rental Debtors	313	.6%	509	.9%	538	1.0%	53 920	97.5%	55 279	1.4%	-	-	47 756	86.0%
Interest on Arrear Debtor Accounts	21 327	4.2%	20 21 4	3.9%	19 898	3.9%	451 553	88.0%	512 992	13.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-		-	-		-	-	-	-	-		-
Other	3 215	6.1%	2 067	3.9%	1 502	2.8%	46 040	87.2%	52 824	1.4%		-	34 710	65.0%
Total By Income Source	327 805	8.6%	187 934	4.9%	158 565	4.1%	3 158 560	82.4%	3 832 864	100.0%		-	2 664 316	69.0%
Debtors Age Analysis By Customer Group														
Organs of State	38 050	6.7%	36 293	6.4%	28 493	5.0%	463 047	81.8%	565 883	14.8%	-	-	-	
Commercial	158 856	16.6%	58 842	6.2%	32 462	3.4%	703 998	73.8%	954 158	24.9%	-	-	-	
Households	130 899	5.7%	92 799	4.0%	97 611	4.2%	1 991 515	86.1%	2 312 823	60.3%	-	-	2 664 316	115.09
Other	-		-		-	-	-	-	-		-	-	-	
Total By Customer Group	327 805	8.6%	187 934	4.9%	158 565	4.1%	3 158 560	82.4%	3 832 864	100.0%			2 664 316	69.0%

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	20 582	100.0%	-	-	-	-	-	-	20 582	5.9%
Bulk Water	43 733	17.5%	47 654	19.1%	30 954	12.4%	127 321	51.0%	249 661	72.0%
PAYE deductions	-	-	-		-	-		-	-	-
VAT (output less input)	-	-				-		-	-	-
Pensions / Retirement	34 053	100.0%				-		-	34 053	9.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	31 135	73.3%	11 285	26.6%	-	-	50	.1%	42 471	12.2%
Auditor-General	-	-				-		-	-	-
Other	-	-	-	-	-	-	-	-		-
Total	129 503	37.3%	58 939	17.0%	30 954	8.9%	127 371	36.7%	346 767	100.0%

Contact Details
Municipal Manager

Municipal Manager	Adv Tankiso B Mea	051 405 8621
Financial Manager	Mr F F Mohlahlo	051 405 8625

Source Local Government Database

# FREE STATE: LETSEMENG (FS161) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

						201								5/16	
	Buc	iget	First 0	Quarter	Second	Quarter	Third	Quarter	Fourth	Quarter	Year	to Date	Fourth	Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/1 to Q4 of 2016/
Operating Revenue and Expenditure															
	110 575	120 840	39 945	36.1%	37 325	33.8%	24 944	20.6%	17 448	14.4%	119 661	99.0%	15 016	95.5%	16.29
Operating Revenue	17 129	17 129	39 945	23.0%	3 / 3 / 3 / 3 / 3	22.3%	3 880	20.0%	3 560	20.8%	15 190		3 113	95.3%	14.4
Property rates  Property rates - penalties and collection charges	17 129	17 129	3 934	23.0%	3816	22.3%	3 880	22.1%	3 560	20.8%	15 190	88.7%	3113	95.3%	14.4
Service charges - electricity revenue	18 827	20 203	6 480	34.4%	4 360	23.2%	4 082	20.2%	2 438	12.1%	17 360	85.9%	4 316		(43.5)
Service charges - electricity revenue Service charges - water revenue	8 089	8 332	2 124	26.3%	2 167	26.8%	2 245	26.9%	6 458	77.5%	12 995		2 003	103.7%	222.4
Service charges - water revenue Service charges - sanitation revenue	8 632	9 668	2 124	29.0%	2 530	29.3%	837	8.7%	2 526	26.1%	8 399	86.9%	2 376		6.3
Service charges - samilation revenue  Service charges - refuse revenue	2 187	9 500	2 359	107.8%	2 386	109.1%	1 574	16.6%	2 379	25.0%	8 698		2 223		7.0
Service charges - relate revenue	2 107	7 300	2 337	107.070	2 300	107.170	1374	10.030	2 3/7	23.0%	0 070	71.070	2 223	100.370	7.5
Rental of facilities and equipment	510	408	708	138.8%	489	95.9%	72	17.6%	86	21.0%	1 355	332.1%	279		(69.3)
Interest earned - external investments	936	749	700	130.070	407	73.770	2	.3%		21.0%	2	.3%	2/7	100.4%	(07.3
Interest earned - outstanding debtors	,50							.570				.570		100.410	
Dividends received	4	30								_					_
Fines	56	32			1	1.3%	1	2.0%			1	4.2%		4.4%	_
Licences and permits	7	4				1.570		2.070		_		4.2.70		4.4%	_
Agency services										-					_
Transfers recognised - operational	50 227	50 227	21 825	43.5%	21 560	42.9%	12 150	24.2%		_	55 535	110.6%		94.8%	
Other own revenue	3 971	4 559	9	.2%	16	.4%	100	2.2%		_	126	2.8%	705	20.3%	(100.09
Gains on disposal of PPE			-	-		-	-	-			-	-		-	
Operating Expenditure	147 888	147 016	19 213	13.0%	29 089	19.7%	24 372	16.6%	17 521	11.9%	90 195	61.4%	23 542	76.4%	(25.69
Employee related costs	44 929	45 829	11 015	24.5%	10 891	24.2%	10 599	23.1%	11 495	25.1%	44 001	96.0%	10 510	98.6%	9.4
Remuneration of councillors	3 378	3 500	787	23.3%	858	25.4%	765	23.1%	770	22.0%	3 181	90.9%	855	100.0%	(10.09
Debt impairment	15 000	15 000	101	23.3%	030	23.4%	700	21.9%	770	22.0%	3 101	90.9%	000	100.0%	(10.0
Depreciation and asset impairment	30 000	30 000					-				-				-
Finance charges	53	120	-				-			-	-		38		(100.09
Bulk purchases	26 991	24 419	3 981	14.7%	6 204	23.0%	5 845	23.9%	691	2.8%	16 720	68.5%	8 249		(91.69
Other Materials	20771	24417	3 701	14.770	0.204	25.00	5 045	25.770		2.0%	10720	00.570	0247	77.2.0	(71.0
Contracted services	4 050	4 661	456	11.3%	2 304	56.9%	1 328	28.5%	886	19.0%	4 975	106.7%	1 185	153.1%	(25.29
Transfers and grants			-					-							(
Other expenditure	23 487	23 487	2 974	12.7%	8 831	37.6%	5 834	24.8%	3 680	15.7%	21 319	90.8%	2 704	86.5%	36.1
Loss on disposal of PPE		-	-	-		-	-	-		-	-	-	-	-	-
Surplus/(Deficit)	(37 313)	(26 176)	20 732		8 236		572		(73)		29 466		(8 526)		
Transfers recognised - capital	71 635	(20 170)	32 661	45.6%	27 974	39.1%	20 140		(75)		80 775		(0.020)	91.1%	
Contributions recognised - capital	71000		52.001	45.576	27.774	37.170	20140				00775				
Contributed assets															
Surplus/(Deficit) after capital transfers and contributions	34 322	(26 176)	53 393		36 210		20 712		(73)		110 241		(8 526)		
Taxation	1		-												
Surplus/(Deficit) after taxation	34 322	(26 176)	53 393	-	36 210	-	20 712	-	(73)	-	110 241		(8 526)		
Attributable to minorities	34 322	(26 176)	53 393		36 210		20 / 12				110 241		(8 526)		
				-		-				-				-	-
Surplus/(Deficit) attributable to municipality	34 322	(26 176)	53 393		36 210		20 712		(73)		110 241		(8 526)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	34 322	(26 176)	53 393		36 210		20 712		(73)		110 241		(8 526)		

						201	6/17						201	15/16	
	Bud	lget	First C	Quarter	Second	Quarter	Third (	Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure												, and		T T	
Source of Finance	71 635	74 140	5 254	7.3%	13 918	19.4%	15 789	21.3%	6 740	9.1%	41 701	56.2%	3 550	71.8%	89.8%
National Government	55 000 16 635	74 140	5 067	9.2%	13 896	25.3%	15 731	21.2%	6 689	9.0%	41 384	55.8%	2 452	70.4%	172.89
Provincial Government	16 635	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-		-	-		-	-	-	-	-		-	-	-	-
Other transfers and grants		74 140	-			-	-	-		-		-	-	-	172.89
Transfers recognised - capital	71 635	/4 140	5 067	7.1%	13 896	19.4%	15 731	21.2%	6 689	9.0%	41 384	55.8%	2 452		1/2.89
Borrowing	-	-	186	-	-	-	- 58	-	51	-	317	-	1 098	78.9%	(95.4%
Internally generated funds Public contributions and donations	-	-	186	-	22	-	58	-		-	31/	-	1 098	/8.9%	(95.4%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-		-	-	-	-
Capital Expenditure Standard Classification	71 635	74 140	5 254	7.3%	13 918	19.4%	15 789	21.3%	6 740	9.1%	41 701	56.2%	3 550		
Governance and Administration	4 050	125	186	4.6%	-	-	58	46.3%	11	9.0%	256	204.4%	1 049		
Executive & Council	-	75	-	-	-	-	58	77.2%	11	14.9%	69	92.1%	20		
Budget & Treasury Office	4 050	50	186	4.6%		-	-	-		-	186	372.9%	1 029	5 223.9%	(100.0%
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	.3%	
Community and Public Safety Community & Social Services	-	1 494	180	-	478	-	159	10.6%		-	816	54.6%	13		(100.0%
Sport And Recreation		1 394	180	-	478	-	159	11.4%		-	816	58.6%	13	11.3%	
Sport And Recreation Public Safety		1 394	180	-	4/8	-	159	11.4%		-	816	58.6%	-	11.3%	-
	-	-	-	-	-	-		-		-		-	-	-	-
Housing Health	-	-	-	-	-	-						-	-	-	-
Economic and Environmental Services	12 585	10 652	2 239	17.8%	1 478	11.7%	1 232	11.6%	6 212	58.3%	11 161	104.8%	317	228.5%	1 862.69
Planning and Development	12 383	10 652	2 239	17.8%	14/8	11.7%	1 232	11.0%	0 2 1 2	58.3%	11 161	104.8%	317	228.5%	1 802.07
Road Transport	12 585	10 652	2 239	17.8%	1 478	11.7%	1 232	11.6%	6 212	58.3%	11 161	104.8%	317	235.6%	1 862.6%
Environmental Protection	12 303	10 032	2 239	17.0%	1470	11.776	1 232	11.0%	0212	30.3%	11 101	104.6%	317	235.0%	1 002.0%
Trading Services	55 000	61 869	2 648	4.8%	11 962	21.7%	14 341	23.2%	517	.8%	29 468	47.6%	2 172	63.9%	(76.2%
Electricity	33 000	860	344	4.070	416	21.770	14 341	23.270	154	17.9%	914	106.3%	340		
Waler		57 892	344		11 537	-	13 836	23.9%	16	17.770	25 390	43.9%	340	11.2%	
Waste Water Management		3 117	2 305		9	_	504	16.2%	347	11.1%	3 164	101.5%	1 831	69.5%	(81.0%
Waste Management	55 000		2 500			_	-	10.270			3 104	101.530		07.5%	(01.0%
Other	35 000			1						_		1			

						201	6/17						201	15/16	
	Bud	lget	First C	uarter	Second	Quarter	Third C		Fourth	Quarter	Year t	o Date		Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2015/16 to Q4 of 2016/17
R thousands												budget		budget	
Cash Flow from Operating Activities															
Receipts	167 532	167 532	42 031	25.1%	45 252	27.0%	44 613	26.6%	7 107	4.2%	139 003	83.0%	9 329	80.5%	(23.8%)
Property rates, penalties and collection charges	12 847	12 847	1 083	8.4%	936	7.3%	4 772	37.1%	1 845	14.4%	8 635	67.2%	2 161	67.3%	(14.6%)
Service charges	27 340	27 340	6 155	22.5%	5 162	18.9%	7 276	26.6%	5 048	18.5%	23 641	86.5%	6 449	59.3%	(21.7%)
Other revenue	4 543	4 543	308	6.8%	175	3.9%	272	6.0%	214	4.7%	969	21.3%	719	57.7%	(70.3%)
Government - operating	50 227	50 227	21 825	43.5%	11 005	21.9%	12 150	24.2%		-	44 980	89.6%	-	100.0%	-
Government - capital	71 636	71 636	12 661	17.7%	27 974	39.1%	20 140	28.1%		-	60 775	84.8%	-	100.0%	-
Interest	936	936	-	-		-	2	.3%		-	2	.3%	-	16.7%	-
Dividends	(103 612)	(103 612)	(19 213)	18.5%	(29 089)	28.1%	(25 244)	24.4%	(17 520)	16.9%	(91 067)	87.9%	(23 542)	97.1%	(25.6%)
Payments Suppliers and employees	(103 612)	(103 612)	(19 213)	18.5%	(29 089)	28.1%	(25 244)	24.4%	(17 520)	16.9%	(90 954)	87.9%	(23 458)		(25.4%)
Finance charges	(53)	(53)	(40)	75.8%	(46)	86.7%	(13)	24.3%	(14)	27.0%	(113)	213.8%	(84)	274.9%	
Transfers and grants				-		-	-	-		-	- ()	-		-	-
Net Cash from/(used) Operating Activities	63 920	63 920	22 818	35.7%	16 163	25.3%	19 368	30.3%	(10 413)	(16.3%)	47 936	75.0%	(14 212)	46.0%	(26.7%)
Cash Flow from Investing Activities															
Receipts	-	_	_	-	_	-	_	-	_	_	-	-	-	-	_
Proceeds on disposal of PPE	-		-	-		-	-	-		-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-		-	-	-		-	-	-	-	-	-
Decrease (increase) in non-current investments		-		-		-		-		-		-			-
Payments Capital assets	(71 636) (71 636)	(71 636) (71 636)	(5 254) (5 254)	7.3% 7.3%	(13 918) (13 918)	19.4% 19.4%	(15 789) (15 789)	22.0% 22.0%	(6 740) (6 740)	9.4%	(41 701) (41 701)	58.2% 58.2%	(3 550)	85.6% 85.6%	89.8% 89.8%
Net Cash from/(used) Investing Activities	(71 636)	(71 636)		7.3%	(13 918)	19.4%	(15 789)	22.0%	(6 740)	9.4%		58.2%	(3 550)		
Cash Flow from Financing Activities	, , , ,	, , ,	, , ,		, , ,		, ,		, ,		, ,		, , ,		
Receipts															
Short term loans						-		-			-	-			
Borrowing long term/refinancing			_	_		_	-	_		_	-	-	-	-	_
Increase (decrease) in consumer deposits				-		-		-			-	-		-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-							-				-			-
Net Increase/(Decrease) in cash held	(7 716)	(7 716)	17 564	(227.6%)	2 245	(29.1%)	3 579	(46.4%)	(17 153)	222.3%	6 235	(80.8%)	(17 763)	16.6%	(3.4%)
Cash/cash equivalents at the year begin:	2 000	2 000	632	31.6%	18 197	909.8%	20 441	1 022.1%	24 020	1 201.0%	632	31.6%	25 027	19.4%	(4.0%)
Cash/cash equivalents at the year end:	(5 716)	(5 716)	18 197	(318.4%)	20 441	(357.6%)	24 020	(420.2%)	6 867	(120.1%)	6 867	(120.1%)	7 264	17.7%	(5.5%)

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to tors	Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 255	6.8%	3 453	10.3%	2 255	6.8%	25 438	76.2%	33 400	24.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	418	9.9%	241	5.7%	180	4.3%	3 388	80.1%	4 227	3.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 393	4.3%	1 209	3.7%	1 073	3.3%	28 849	88.7%	32 524	24.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 201	3.9%	1 089	3.5%	1 062	3.4%	27 505	89.1%	30 857	23.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 134	3.8%	1 044	3.5%	1 018	3.4%	26 782	89.3%	29 977	22.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	45	1.5%	40	1.4%	38	1.3%	2 801	95.8%	2 924	2.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-		-	-	-		-	-	-	-	-
Other	31	30.6%	20	19.4%	9	8.9%	41	41.1%	101	.1%	-	-	-	-
Total By Income Source	6 476	4.8%	7 095	5.3%	5 636	4.2%	114 804	85.7%	134 011	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	709	4.5%	697	4.4%	658	4.1%	13 809	87.0%	15 872	11.8%	-	-	-	-
Commercial	904	4.1%	727	3.3%	578	2.6%	19 695	89.9%	21 903	16.3%	-	-	-	
Households	4 863	5.1%	5 672	5.9%	4 400	4.6%	81 300	84.5%	96 236	71.8%	-	-	-	-
Other	-	-	-	-		-	-	-		-	-	-	-	-
Total By Customer Group	6 476	4.8%	7 095	5.3%	5 636	4.2%	114 804	85.7%	134 011	100.0%		-		-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over	90 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity		-	3 500	100.0%	-	-	-	-	3 500	80.89
Bulk Water		-	-		-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)		-				-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments		-	-		-	-	-	-	-	-
Trade Creditors		-				-	-	-	-	-
Auditor-General		-	-		-	-	-	-	-	-
Other	787	94.9%	43	5.1%			-		829	19.29
Total	787	18.2%	3 543	81.8%	-	-			4 329	100.0%

Contac	t Details
Municipal	Manager

ſ	Municipal Manager	Mr Aaron Mnguni	053 330 0210
ı	Financial Manager	Mr Kevin Khoahane	053 330 0221

Source Local Government Database

# FREE STATE: KOPANONG (FS162) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure						201	6/17						201	5/16	
	Buc	laet	First 0	Quarter	Second	Quarter	Third 0	Quarter	Fourth	Quarter	Year	to Date	Fourth	Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/1
Operating Revenue and Expenditure															
Operating Revenue	235 219	235 219	66 800	28.4%	22 010	9.4%	15 087	6.4%	18 856	8.0%	122 753	52.2%	16 256	64.2%	16.09
Property rates	22 319	22 319	16 219	72.7%	1	-	(82)	(.4%)	1 079	4.8%	17 216	77.1%	(329)	51.7%	(428.09
Property rates - penalties and collection charges			-	-		-				-	-	-	-	-	-
Service charges - electricity revenue	60 710 31 959	60 710 31 959	8 160	25.5%	8 992	28.1%	6 629	20.7%	9 015	28.2%	32 797	102.6%	5 025	68.3%	79.4
Service charges - water revenue		13 871	3 829	25.5%	4 888	28.1%	3 366	20.7%	3 111	28.2%	15 193	102.6%		124.3%	(26.99
Service charges - sanitation revenue Service charges - refuse revenue	13 871 10 055	10 055	2 839	27.6%	4 888 3 412	35.2%	2 373	24.5%	2 3 4 5	22.4%	10 969	109.5%	4 258 3 089		(24.1)
	10 055	10 055	2 839	28.2%	3 412	33.9%	2 3/3	23.6%	2 345	23.3%	10 969	109.1%	3 089	124.2%	(24.1)
Service charges - other Rental of facilities and equipment		-	103		134		135	-	608		979		108	28.9%	460.9
Interest earned - external investments		-	353		134		- 135	-	000		353		101	34.0%	(100.05
Interest earned - outstanding debtors			2 615		1 366		1 326	-	993		6 300		1 591	61.7%	(37.69
Dividends received	1		2015		1 300		1 320	-	993	-	0.300	1	1 391	01.7%	(37.6)
Fines			_										31	117.9%	(100.09
Licences and permits													31	117.7%	(100.0.
Agency services			_										_		_
Transfers recognised - operational	76 727	76 727	31 287	40.8%			_			_	31 287	40.8%		113.2%	
Other own revenue	19 579	19 579	1 394	7.1%	3 218	16.4%	1 339	6.8%	1 706	8.7%	7 658	39.1%	2 382	9.1%	(28.49
Gains on disposal of PPE		-	-	-		-	-	-		-	-	-	-	-	-
Operating Expenditure	307 530	307 530	37 830	12.3%	41 780	13.6%	44 927	14.6%	58 206	18.9%	182 742	59.4%	51 705	50.6%	12.6
Employee related costs	90 358	90 358	24 517	27.1%	23 833	26.4%	24 648	27.3%	25 668	28.4%	98 666		32 578	130.4%	(21.29
Remuneration of councillors	4 200	4 200	641	15.3%	926	22.0%	1 028	24.5%	1 013	24.1%	3 608		1 270		(20.29
Debt impairment	23 727	23 727	-			-		-		-					(
Depreciation and asset impairment	72 312	72 312	-	-		-				-	-	-	-	-	-
Finance charges		-	-	-		-	-	-	5 144	-	5 144	-	1 095	-	370.0
Bulk purchases	62 064	62 064	4 035	6.5%	5 420	8.7%	9 729	15.7%	18 330	29.5%	37 515	60.4%	8 763	27.6%	109.2
Other Materials		-	-	-		-	-	-	-	-	-	-	-		-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	168	-	(100.0
Transfers and grants		-	-	-		-	-	-	-	-	-	-	1 091	9.2%	(100.09
Other expenditure	54 869	54 869	8 637	15.7%	11 601	21.1%	9 522	17.4%	8 050	14.7%	37 810	68.9%	6 740	63.7%	19.4
Loss on disposal of PPE	-	-	-	-	-	-	-	-		-	-	-	-	-	-
Surplus/(Deficit)	(72 311)	(72 311)	28 970		(19 770)		(29 840)		(39 349)		(59 989)		(35 448)		
Transfers recognised - capital	66 379	66 379	-	-		-	-				-	-		-	-
Contributions recognised - capital		-	-	-		-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-		-		-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(5 932)	(5 932)	28 970		(19 770)		(29 840)		(39 349)		(59 989)		(35 448)		
Taxation	<u> </u>	-		-	-	-	-				-				
Surplus/(Deficit) after taxation	(5 932)	(5 932)	28 970		(19 770)		(29 840)		(39 349)		(59 989)		(35 448)		
Attributable to minorities	-	-		-	-	-		-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality	(5 932)	(5 932)	28 970		(19 770)		(29 840)		(39 349)		(59 989)		(35 448)		
Share of surplus/ (deficit) of associate	-	-	-	-		-		-	-	-	-	-	-		-
Surplus/(Deficit) for the year	(5 932)	(5 932)	28 970		(19 770)		(29 840)		(39 349)		(59 989)		(35 448)		

							6/17							15/16	
	Bud	iget	First 0	Quarter	Second	Quarter	Third	Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2015/1 to Q4 of 2016/
R thousands												budget		budget	
Capital Revenue and Expenditure															
Source of Finance	66 379	66 379	2 835	4.3%	2 058	3.1%	7 308	11.0%	1 189	1.8%	13 390	20.2%	6 402	31.6%	(81.4
National Government	66 379	66 379	2 835	4.3%	2 058	3.1%	7 308	11.0%	1 189	1.8%	13 390	20.2%	6 402	32.3%	(81.4
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality			_		-	-				_		-			
Other transfers and grants	-	-	-	-		-	-		-		-	-	-	-	
Transfers recognised - capital	66 379	66 379	2 835	4.3%	2 058	3.1%	7 308	11.0%	1 189	1.8%	13 390	20.2%	6 402	32.3%	(81.4
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	-	-	-	-		-	-		-		-	-	-	-	
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	66 379	66 379	2 835	4.3%	2 058	3.1%	7 308	11.0%	1 189	1.8%	13 390	20.2%	6 402	31.6%	(81.4
Governance and Administration	1 051	1 051	309	29.4%	198	18.8%	91	8.7%	35	3.4%	633	60.3%	-	76.4%	(100.0
Executive & Council	1 051	1 051	309	29.4%	198	18.8%	91	8.7%	35	3.4%	633	60.3%	-	76.4%	(100.0
Budget & Treasury Office		-	-	-	-	-	-	-	-	-	-	-	-	-	
Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	-	-	-	-	569	-	-	-	-	-	569	-	272	20.7%	(100.0
Community & Social Services		-	-	-	-	-	-	-	-	-	-	-	-	-	
Sport And Recreation		-	-	-	569	-	-	-	-	-	569	-	272	27.1%	(100.0
Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	-	-		
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	395	395	-	-	885	224.0%	-	-	-	-	885	224.0%	-	161.6%	
Planning and Development		-	-	-	-	-	-	-	-	-	-	-	-	-	
Road Transport	395	395	-	-	885	224.0%	-	-	-	-	885	224.0%	-	133.2%	
Environmental Protection		-	-	-		-	-	-	-	-	-	-	-	-	
Trading Services	64 933	64 933		3.9%	406	.6%	7 217	11.1%	1 154	1.8%	11 302	17.4%	6 130		
Electricity	7 594	7 594	300	4.0%	-	-	-	-	-	-	300	4.0%	3 104	87.3%	
Water	46 636	46 636	-	-		-	-	-	980	2.1%	980	2.1%	-	-	(100.0
Waste Water Management	800	800	1 558	194.8%	211	26.4%	2 148	268.4%	174	21.8%	4 092	511.5%	749		
Waste Management	9 903	9 903	667	6.7%	194	2.0%	5 070	51.2%	-	-	5 931	59.9%	2 277	58.3%	(100.0
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments						201	6/17						201	5/16	
	Bud	laet	First C	huarter	Second		Third (	Quarter	Fourth	Quarter	Year t	o Date	Fourth		1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total	Q4 of 2015/16 to Q4 of 2016/17
R thousands								-		-		budget		budget	
Cash Flow from Operating Activities															
Receipts	278 427	278 427	65 712	23.6%	46 142	16.6%	29 799	10.7%	8 226	3.0%	149 878	53.8%	5 320	27.9%	54.6%
Property rates, penalties and collection charges	16 739	16 739	1 971	11.8%	3 740	22.3%	3 122	18.7%	2 877	17.2%	11 710	70.0%	1 902	39.6%	51.2%
Service charges	99 003	99 003	3 417	3.5%	3 741	3.8%	3 721	3.8%	5 291	5.3%	16 169	16.3%	3 356	13.3%	57.7%
Other revenue	22 875	22 875	1 527	6.7%	245	1.1%	124	.5%	58	.3%	1 955	8.5%	62	17.4%	(5.7%)
Government - operating	73 430	73 430	32 926	44.8%	21 263	29.0%	17 663	24.1%	-	-	71 852	97.9%	-	44.1%	-
Government - capital	66 379	66 379	25 871	39.0%	17 153	25.8%	5 169	7.8%	-	-	48 193	72.6%	-	39.7%	-
Interest	-	-	-	-		-	-	-		-	-	-	-	-	-
Dividends										- 1					
Payments Suppliers and employees	(211 491) (211 491)	(211 491)	(49 434) (49 434)	23.4% 23.4%	(33 340) (33 340)	15.8% 15.8%	(23 172) (23 172)	11.0% 11.0%	(16 744) (16 744)	7.9% 7.9%	(122 690) (122 690)	58.0% 58.0%	(26 971) (26 971)	51.3% 56.9%	
Finance charges	(211 471)	(211 471)	(47 434)	23.470	(33 340)	13.070	(23 172)	11.0%	(10.144)	7.770	(122 070)	30.070	(20 971)	30.7/0	(37.770)
Transfers and grants		_	-	_		-	_	_		-	-	-	-	_	-
Net Cash from/(used) Operating Activities	66 936	66 936	16 277	24.3%	12 801	19.1%	6 627	9.9%	(8 518)	(12.7%)	27 188	40.6%	(21 650)	(72.0%)	(60.7%)
Cash Flow from Investing Activities															
Receipts		_	_	_		_		_		_		_			
Proceeds on disposal of PPE		_	-	_		-	_	_		-	-	-	-	_	-
Decrease in non-current debtors		-		-		-		-				-			
Decrease in other non-current receivables		-	-	-		-		-		-	-	-	-	-	-
Decrease (increase) in non-current investments	+	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(66 379)	(66 379)	-	-	-	-	-	-	-	-	-	-	-	7.7%	-
Capital assets	(66 379)	(66 379)	-	-	-	-	-	-	-	-	-	-	-	7.7%	-
Net Cash from/(used) Investing Activities	(66 379)	(66 379)	-	-	-	-	-	-	•	-	-	-	-	7.7%	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-		-	-	-		-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-		-	-	-		-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-		-	-	-		-	-	-	-	-	-
Payments Repayment of borrowing	-	-	-	-	-	-		-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities		-		-		-		-		-			-	-	
			44 077	2 224 504											((0.70)
Net Increase/(Decrease) in cash held	557	557	16 277	2 924.5%	12 801	2 299.9%	6 627	1 190.7%	(8 518)	(1 530.4%)	27 188	4 884.7%	(21 650)		
Cash/cash equivalents at the year begin:	65 406	65 406			16 277	24.9%	29 079	44.5%	35 706	54.6%			(21 863)		(263.3%)
Cash/cash equivalents at the year end:	65 963	65 963	16 277	24.7%	29 079	44.1%	35 706	54.1%	27 188	41.2%	27 188	41.2%	(43 513)	(442.7%)	(162.5%)

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debi Debi		Impairment -B Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water		-			-		-				-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	-	-	-		-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-		-	-		-	-	-	
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-		-	-		-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Income Source	-	-		-								-	-	
Debtors Age Analysis By Customer Group														
Organs of State		-			-		-				-	-	-	
Commercial	-	-	-	-	-	-		-			-	-		
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-		-	-	-	-	-		-	-	-	
Total By Customer Group														

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	8 737	4.5%	8 957	4.6%	4 556	2.3%	173 159	88.6%	195 408	78.9%
PAYE deductions		-				-	11 252	100.0%	11 252	4.5%
VAT (output less input)		-				-		-	-	
Pensions / Retirement		-				-	33 198	100.0%	33 198	13.4%
Loan repayments		-	-	-		-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General		-	-	-	403	11.3%	3 164	88.7%	3 568	1.4%
Other		-	-	-		-	4 084	100.0%	4 084	1.7%
Total	8 737	3.5%	8 957	3.6%	4 960	2.0%	224 857	90.8%	247 510	100.0%

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Municipal Manager		051 713 9203
Financial Manager	Mr P M Mekane	051 713 9297

Source Local Government Database

# FREE STATE: MOHOKARE (FS163) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure						201	6/17						201	5/16	
	Buc	laet	First 0	Quarter	Second	Quarter	Third	Quarter	Fourth	Quarter	Year	to Date	Fourth	Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	150 010	150 403	38 692	25.8%	34 715	23.1%	24 527	16.3%	5 498	3.7%	103 431	68.8%	14 613	68.8%	(62.4%)
Property rates	7 033	7 077	30 072	23.070	2777	39.5%	2 359	33.3%	738	10.4%	5 875	83.0%	14013	81.9%	
Property rates - penalties and collection charges	7 033	7077			2111	37.370	2 337	33.370	730	10.476	3073	03.070		01.7%	(100.070)
Service charges - electricity revenue	33 532	33 532					_								
Service charges - water revenue	9 750	9 750	5 186	53.2%	7 428	76.2%	6 344	65.1%	3 139	32.2%	22 096	226.6%	5 112	162.5%	(38.6%)
Service charges - sanitation revenue	8 983	8 983	2 174	24.2%	2 456	27.3%	2 308	25.7%	710	7.9%	7 647	85.1%	1 737	83.7%	(59.1%)
Service charges - refuse revenue	5 728	5 728	1 323	23.1%	1 524	26.6%	1 430	25.0%	437	7.6%	4 714	82.3%	1 554		(71.9%)
Service charges - other	252	252	63	25.0%	41	16.4%	16	6.3%	4	1.4%	124	49.1%	68	28.6%	(94.8%)
Rental of facilities and equipment	852	843	210	24.7%	292	34.3%	195	23.1%	60	7.1%	757	89.8%	244	128.3%	(75.4%)
Interest earned - external investments	94	450	25	27.2%	52	55.3%	34	7.6%	48	10.7%	160	35.5%	19	111.3%	153.1%
Interest earned - outstanding debtors	6 103	6 103	2 427	39.8%	201	3.3%	353	5.8%	141	2.3%	3 122	51.2%	(428)		
Dividends received	11	11	10	86.9%	-	-	-	-	-	-	10	86.9%	-	91.0%	
Fines	4 500	4 500	896	19.9%	475	10.6%	382	8.5%	85	1.9%	1 838	40.9%	326	49.9%	(74.0%)
Licences and permits	-	1	1	-	1	-	0	5.0%	-	-	2	105.0%	0	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	57 297	57 297	24 772	43.2%	17 157	29.9%	10 852	18.9%	129	.2%	52 910	92.3%	-	83.5%	(100.0%)
Other own revenue	15 877	15 877	1 605	10.1%	2 311	14.6%	253	1.6%	7	-	4 177	26.3%	5 981	90.4%	(99.9%)
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-		-		-	-
Operating Expenditure	167 232	173 615	23 012	13.8%	22 771	13.6%	14 413	8.3%	5 856	3.4%	66 052	38.0%	22 115	50.0%	(73.5%)
Employee related costs	60 874	62 315	15 567	25.6%	15 357	25.2%	15 081	24.2%	4 700	7.5%	50 704	81.4%	13 992	97.1%	(66.4%)
Remuneration of councillors	3 850	3 826	773	20.1%	888	23.1%	872	22.8%	293	7.7%	2 826	73.9%	834	94.0%	(64.9%)
Debt impairment	14 700	14 700	-			-	-	-			-	-	-	-	-
Depreciation and asset impairment	29 849	29 849	-			-	-	-			-	-	-	-	-
Finance charges	2 212	2 297	163	7.4%	261	11.8%	108	4.7%	35	1.5%	567	24.7%	98		(64.6%)
Bulk purchases	22 208	22 208	674	3.0%	596	2.7%	306	1.4%	6	-	1 582	7.1%	465	5.9%	(98.8%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contracted services	595	310	9	1.4%	25	4.3%	24	7.9%	8	2.5%	66	21.3%	76		
Transfers and grants							-			- 1			1 012		(100.0%)
Other expenditure	32 944	38 110	5 826	17.7%	5 644	17.1%	(1 978)	(5.2%)	815	2.1%	10 307	27.0%	5 638	56.2%	(85.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(17 221)	(23 212)	15 680		11 944		10 113		(358)		37 379		(7 502)		
Transfers recognised - capital	93 694	93 694	17 927	19.1%	32 275	34.4%	30 753	32.8%			80 955	86.4%	13 280	115.6%	(100.0%)
Contributions recognised - capital		-	-	-	-	-	-	-	-	-		-		-	-
Contributed assets	-	-	-			-	-	-			-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	76 473	70 482	33 607		44 219		40 867		(358)		118 335		5 778		
Taxation	-		-	-		-						-		-	
Surplus/(Deficit) after taxation	76 473	70 482	33 607		44 219		40 867		(358)		118 335		5 778		
Attributable to minorities	-	-	-	-		-	-				-			-	-
Surplus/(Deficit) attributable to municipality	76 473	70 482	33 607		44 219		40 867		(358)		118 335		5 778		
Share of surplus/ (deficit) of associate	70 170	70 102	-		11217		10 007		(000)		.10 000				
Surplus/(Deficit) for the year	76 473	70 482	33 607		44 219	-	40 867		(358)		118 335		5 778		
Surplus (Denoit) for the year	10413	70 402	33 007		44 217		40 007		(336)		110 333		3 7 7 6		

						201	6/17						201	15/16	
	Bud	lget	First C	uarter	Second	Quarter	Third 0	Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
										=0.					
Source of Finance	95 105	93 721	16 004	16.8%	4 495	4.7%	6 728	7.2%	476	.5%	27 704	29.6%	13 915		
National Government	93 694	92 273	15 921	17.0%	4 443	4.7%	6 712	7.3%	476	.5%	27 553	29.9%	13 915	99.9%	(96.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-		-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-		-	-	-	-
Transfers recognised - capital	93 694	92 273	15 921	17.0%	4 443	4.7%	6 712	7.3%	476	.5%	27 553	29.9%	13 915	99.9%	(96.6%
Borrowing	-	-	-	-	-	-	-	-	-	-		-	-	-	-
Internally generated funds	1 411	1 449	83	5.9%	52	3.7%	16	1.1%	-	-	151	10.4%	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	95 105	93 721	16 004	16.8%	4 495	4.7%	6 728	7.2%	476	.5%	27 704	29.6%	13 915	98.0%	(96.6%
Governance and Administration	553	531	6	1.1%	28	5.1%	5	1.0%	-	-	39	7.4%	-	-	-
Executive & Council	60	-		-		-		-		-	-		-	-	-
Budget & Treasury Office	411	41	0	-	2	.5%	-	-		-	2	5.2%	-	-	-
Corporate Services	82	490	6	7.0%	26	31.5%	5	1.1%		-	37	7.5%	-	-	-
Community and Public Safety Community & Social Services	178 108	178 108	666	374.0%		-	(0)	(.3%)		-	665	373.8%	15	66.0%	(100.0%
Sport And Recreation	100	100	666	-			(0)	(.476)			666	(.476)	15		(100.0%
Public Safety	70	70	000		-		-			-	000	-	15	00.0%	(100.0%
Housing	70	70	-	-			-	-		-		_	-	-	-
Health	-			-				-					-		-
Economic and Environmental Services	28 429	27 068	3 342	11.8%	1 609	5.7%	1 454	5.4%			6 405	23.7%	2 804	55.2%	(100.0%
Planning and Development	20 427	27 000	3 342	11.070	1007	3.770	10	16.1%			10	16.1%	2 004	33.2 /	(100.070
Road Transport	28 429	27 008	3 342	11.8%	1 609	5.7%	1 444	5.3%			6 395	23.7%	2 804	55.2%	(100.0%
Environmental Protection	20 427	27 000	3 342	11.0%	1 007	3.770	1 444	3.376			- 0 373	23.770	2 004	33.2 /	(100.0%
Trading Services	65 945	65 945	11 990	18.2%	2 858	4.3%	5 270	8.0%	476	.7%	20 595	31.2%	11 096	107.3%	(95.7%
Electricity	03 743	03 743		10.270	194	4.570	5270	0.070	470	.770	262	31.270	402		
Waler	65 645	65 645	11 795	18.0%	2 664	4.1%	4 755	7.2%	476	.7%	19 690	30.0%	6 167	95.9%	(92.3%
Waste Water Management	300	300	196	65.2%			447	148.9%		-	642	214.1%	4 528	1 480.1%	
Waste Management	-	-	-				-	-		-	-		- 1020	1 400.110	(100.0%
Other						l				1	l	l		1	l

						201	6/17						201	15/16	
l i	Bud	get	First C	uarter	Second	Quarter	Third C		Fourth	Quarter	Year t	o Date		Quarter	Ī
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2015/16 to Q4 of 2016/17
R thousands												budget		budget	
Cash Flow from Operating Activities															
Receipts	220 945	216 692	48 130	21.8%	53 936	24.4%	45 399	21.0%	1 979	.9%	149 445	69.0%	21 736	75.3%	(90.9%)
Property rates, penalties and collection charges	4 572	3 184	1 265	27.7%	669	14.6%	1 548	48.6%	280	8.8%	3 762	118.1%	987	63.7%	(71.6%)
Service charges	37 948	34 731	1 457	3.8%	925	2.4%	1 471	4.2%	487	1.4%	4 339	12.5%	1 598	11.9%	(69.5%)
Other revenue	21 228	21 221	2 675	12.6%	2 857	13.5%	740	3.5%	109	.5%	6 381	30.1%	5 858	79.9%	
Government - operating	57 297	57 297	24 772	43.2%	17 157	29.9%	10 852	18.9%	975	1.7%	53 756	93.8%	-	83.5%	(100.0%)
Government - capital	93 694	93 694	17 927	19.1%	32 275	34.4%	30 753	32.8%	-	-	80 955	86.4%	13 280	115.6%	(100.0%)
Interest	6 196	6 553	25	.4%	54	.9%	34	.5%	128	2.0%	242	3.7%	12	.7%	943.6%
Dividends	11	11	10	89.9%		-		-		-	10	86.9%		-	
Payments Suppliers and employees	(122 684) (120 471)	(129 066) (126 769)	(30 449) (30 283)	24.8% 25.1%	(25 402) (25 219)	20.7% 20.9%	(21 657) (21 495)	16.8% 17.0%	(13 344) (13 320)	10.3% 10.5%	(90 851) (90 317)	70.4% 71.2%	(15 466) (15 448)		(13.7%)
Finance charges	(2 213)	(2 297)	(166)	7.5%	(183)	8.3%	(162)	7.0%	(23)	1.0%	(534)	23.2%	(13 448)		
Transfers and grants	(2215)	(2277)	(100)	-	(103)	- 0.5%	(102)	-	(23)	-	(554)	25.270	(10)		
Net Cash from/(used) Operating Activities	98 261	87 625	17 682	18.0%	28 534	29.0%	23 742	27.1%	(11 364)	(13.0%)	58 594	66.9%	6 270	97.6%	(281.2%)
Cash Flow from Investing Activities															
Receipts		_	(2 925)		(7 580)	_	8 020	_	(17 000)	_	(19 485)	-	12 079		(240.7%)
Proceeds on disposal of PPE			(,			-		-			(,	-		-	(= 1
Decrease in non-current debtors		-	-			-		-		-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	(2 925)		(7 580)	-	8 020	-	(17 000)	-	(19 485)	-	12 079		(240.7%)
Payments	(95 105)	(93 721)		20.0%	(20 637)	21.7%	(2 399)	2.6%	(476)	.5%	(42 563)	45.4%	(13 915)		(96.6%)
Capital assets  Net Cash from/(used) Investing Activities	(95 105) (95 105)	(93 721) (93 721)	(19 051) (21 976)	20.0%	(20 637)	21.7% 29.7%	(2 399) 5 621	2.6%	(476)	.5%	(42 563) (62 048)	45.4% 66.2%	(13 915)	98.0% 98.1%	
	(95 105)	(93 721)	(21 770)	23.1%	(20 217)	27.770	3 02 1	(0.0%)	(17470)	10.0%	(02 040)	00.276	(1 630)	70.170	032.17
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans Borrowing long term/refinancing	-	-	-	-		-		-		-	-	-		-	-
Increase (decrease) in consumer deposits			-					-				-			
Payments			(68)		(138)	-	-	-	(68)		(274)		(68)	128.6%	
Repayment of borrowing		-	(68)	-	(138)	-	-	_	(68)	-	(274)	-	(68)		
Net Cash from/(used) Financing Activities	-		(68)		(138)	-	-	-	(68)		(274)	-	(68)		-
Net Increase/(Decrease) in cash held	3 156	(6 096)	(4 362)	(138.2%)	179	5.7%	29 363	(481.7%)	(28 908)	474.3%	(3 728)	61.2%	4 366	88.6%	(762.1%)
Cash/cash equivalents at the year begin:	200	5 374	5 374	2 686.9%	1 012	505.8%	1 191	22.2%	30 554	568.6%	5 374	100.0%	1 215	100.0%	
															(70.5%)

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb		Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-		-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-		-	-	-		-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-		-	-	-		-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-		-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-		-	-	-		-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-		-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-		-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-		-	-	-	-	-
Other	-	-	-		-	-	-	-		-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-		-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-		-	-	-	-	-
Households	-	-	-	-		-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group		-	-	-	-	-	-	-	-			-		-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90	) Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-		-	-	-	-				
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-		-	-	-	-				
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-		-	-	-	-				-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-		-	-	-	-				-
Other		-	-	-			-	-	-	
Total				-				-		

Contact Details

Municipal Manager	Mr Thabo Chirstian Panyani	051 673 9600
Financial Manager	Mr P Dyonase	051 673 9632

Source Local Government Database

# FREE STATE: XHARIEP (DC16) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Povenue and Expenditure

Part1: Operating Revenue and Expenditure						201	6/17						201	5/16	
	Buc	iget	First 0	Quarter	Second	Quarter	Third	Quarter	Fourth	Quarter	Year 1	o Date	Fourth	Quarter	1
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
	52 618	37 499	9 629	18.3%	10 298	19.6%	8 601	22.9%	21 405	57.1%	49 933	133.2%	19 409	98.9%	10.3%
Operating Revenue	32 010	37 499	9 029	10.376	10 296	19.0%		22.976	21 405	37.176	49 933	133.276	19 409	96.976	
Property rates Property rates - penalties and collection charges	-	-	-		-	-					-	-	-		-
Service charges - electricity revenue	-	_				-	-	-				-	-	_	-
Service charges - electricity revenue Service charges - water revenue	-					-	-				-		-		
Service charges - sanitation revenue	-	_				-	-	-				-	-	-	-
Service charges - samilation revenue  Service charges - refuse revenue							-								
Service charges - other											_		_		
Rental of facilities and equipment		_	108		108		108	_	108		431	_	109	94.5%	(.8%)
Interest earned - external investments	_		72		1	_	3	_	15	_	91	-	32		(53.4%)
Interest earned - outstanding debtors		_	40		69		100	_	116		325	_	34		238.2%
Dividends received		-	-	-		-		-		-	-	-	-		-
Fines		-		-		-		-		-	-	-	-		
Licences and permits	-	-	-	-		-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-		-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	52 044	36 925	9 386	18.0%	10 106	19.4%	8 371	22.7%	20 984	56.8%	48 847	132.3%	19 208	98.4%	9.2%
Other own revenue	574	574	23	4.0%	14	2.5%	20	3.4%	182	31.8%	239	41.6%	27	67.1%	586.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	54 418	54 418	11 784	21.7%	12 461	22.9%	10 282	18.9%	15 539	28.6%	50 066	92.0%	13 346	87.1%	16.4%
Employee related costs	37 945	37 600	8 639	22.8%	8 417	22.2%	8 413	22.4%	8 498	22.6%	33 966	90.3%	8 411	90.2%	
Remuneration of councillors	3 959	4 301	896	22.6%	963	24.3%	1 027	23.9%	1 075	25.0%	3 961	92.1%	1 008	104.9%	
Debt impairment		-	-	-		-		-		-	-	-	-	-	-
Depreciation and asset impairment	1 800	1800	-	-		-	-	-		-	-	-	-	-	-
Finance charges	-	-	-	-		-	0	-	-	-	0	-	-	-	-
Bulk purchases	-		-	-		-		-		-	-	-	-	-	-
Other Materials	-		-	-		-		-		-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-		-		-		-	-	-	-	-	-
Other expenditure	10 714	10 717	2 250	21.0%	3 082	28.8%	841	7.8%	5 966	55.7%	12 139	113.3%	3 927	95.0%	51.9%
Loss on disposal of PPE	-	-	-			-	-	-		-	-	-	-	-	-
Surplus/(Deficit)	(1 800)	(16 919)	(2 155)		(2 163)		(1 681)		5 866		(133)		6 063		
Transfers recognised - capital		15 119	3 261	-	-	-	-	-	-	-	3 261	21.6%	299	-	(100.0%)
Contributions recognised - capital	-		-	-		-		-		-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-		-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(1 800)	(1 800)	1 106		(2 163)		(1 681)		5 866		3 128		6 362		
Taxation	-	-	-	-						-	-	-			-
Surplus/(Deficit) after taxation	(1 800)	(1 800)	1 106		(2 163)		(1 681)		5 866		3 128		6 362		
Attributable to minorities			-	-			-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(1 800)	(1 800)	1 106		(2 163)		(1 681)		5 866		3 128		6 362		
Share of surplus/ (deficit) of associate	(	( ,	-		(=,		(,				-				
Surplus/(Deficit) for the year	(1 800)	(1 800)	1 106		(2 163)		(1 681)		5 866		3 128		6 362		

						201	6/17						201	15/16	
	Bud	dget	First 0	Quarter	Second	Quarter	Third	Quarter	Fourth	Quarter	Year	to Date	Fourth	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	% of adjusted	Q4 of 2015/16 to Q4 of 2016/17
R thousands												budget		budget	
Capital Revenue and Expenditure															
Source of Finance		61		-		-			-						
National Government		_		_	_	_			_	_				_	_
Provincial Government		61		_	_	_			_	_				_	_
District Municipality	-		_		_	_	_		_			1 .			
Other transfers and grants		-	-	-	-	-		_	-	_	_			-	-
Transfers recognised - capital	-	61	_	_	_	-	_		_	_					_
Borrowing		-	-	-	-	-		_	-	_	_			-	-
Internally generated funds		_		_	_	_			_	_				_	_
Public contributions and donations		-	-	-	_	-			_					-	_
Capital Expenditure Standard Classification		61				_				-					
		61		-		-	-	-	-			-		-	-
Governance and Administration		61	-	-	-	-	-		-	-	-	-		-	-
Executive & Council		-	-	-	-	-	-	-	-	-	-	-		-	-
Budget & Treasury Office		61	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services		-	-	-	-	-	-	-	-	-	-	-		-	-
Community and Public Safety Community & Social Services											-		-	-	
Sport And Recreation		-	-	-	-	-		-	-	-	-	-		-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-		-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-		-	-
Health		-	-	-	-	-	-	-	-	-	-	-		-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development		-	-	-	-	-	-	-	-	-	-	-		-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-		-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-		-	-	-	-	-		-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-		-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-		-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments	1					201	6/17						201	5/16	1
	Buc	laet	First C	huarter	Second		Third (	Quarter	Fourth	Quarter	Year t	o Date	Fourth		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual	Total	Q4 of 2015/16 to Q4 of 2016/17
R thousands								-		_		budget		budget	
Cash Flow from Operating Activities															
Receipts	52 618	52 618	13 944	26.5%	12 261	23.3%	9 021	17.1%	17 876	34.0%	53 102	100.9%	17 310	102.9%	3.3%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges		-				-		-				-			-
Other revenue	574	574	8	1.4%	4	.7%	10	1.8%	2	.4%	24	4.2%	294	344.4%	(99.2%)
Government - operating	52 044	52 044	13 930	26.8%	12 254	23.5%	9 008	17.3%	17 859	34.3%	53 050	101.9%	17 005	99.9%	5.0%
Government - capital		-	-	-		-		-		-	-	-	-	-	-
Interest	-	-	7	-	3	-	3	-	15	-	27	-	11	-	40.3%
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(54 418)	(54 418)		26.5%	(12 355)	22.7%	(8 584)	15.8%	(16 503)	30.3%	(51 879)	95.3%	(14 780)		11.7%
Suppliers and employees	(54 418)	(54 418)	(14 437)	26.5%	(12 322)	22.6%	(8 550)	15.7%	(16 420)	30.2%	(51 730)	95.1%	(14 734)		11.4%
Finance charges Transfers and grants	-	-	(0)	-	(32)	-	(34)	-	(83)	-	(149)	-	(45)	214.0%	82.1%
Net Cash from/(used) Operating Activities	(1 800)	(1 800)	(493)	27.4%	(94)	5.2%	437	(24.3%)	1 373	(76.3%)	1 223	(67.9%)	2 520	117 521 550.0%	(45.7%)
	(1 000)	(1 800)	(473)	27.470	(74)	3.2 %	437	(24.370)	13/3	(70.3%)	1 223	(07.9%)	2 330	117 521 550.0%	(43.776)
Cash Flow from Investing Activities															
Receipts	-	-	400	-	100	-	-	-	-	-	500	-	(400)	-	(100.0%)
Proceeds on disposal of PPE		-	-	-		-	-	-		-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	400	-	100	-	-	-		-	500	-	- (400)	-	(100.0%)
Decrease (increase) in non-current investments		-	400	-	100	-	-	-				-	(400)		(100.0%)
Payments Capital assets	1		1	1		-	-			-	-	-	-		
Net Cash from/(used) Investing Activities	-	-	400	-	100	-		-	-	-	500	-	(400)	-	(100.0%)
Cash Flow from Financing Activities															
Receipts										_					
Short term loans	-	-	-	-	-	-		-	-		-	-	-		-
Borrowing long term/refinancing							-								
Increase (decrease) in consumer deposits			_	_		_		_				_			
Payments	_	-	_	-	-	-	-	-	_		_	-	-		-
Repayment of borrowing		-	-	-		-		-		-	-	-			-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(1 800)	(1 800)	(93)	5.2%	6	(.3%)	437	(24.3%)	1 373	(76.3%)	1 723	(95.7%)	2 130	20 396 550.0%	(35.5%)
Cash/cash equivalents at the year begin:	(. 300)	(, 300)	163	5.270	70	(.370)	76	(2.1.370)	513	(70.070)	163	(75.770)	(1 967)	(10.5%)	
Cash/cash equivalents at the year end:	(1 800)	(1 800)		(3.9%)	76	(4.2%)	513	(28.5%)	1886	(104.8%)	1 886	(104.8%)	163	(1.8%)	
Casticasti equivarents at the year elle.	(1 600)	(1 800)	70	(3.9%)	76	(4.2%)	313	(20.5%)	1 000	(104.6%)	1 000	(104.6%)	103	(1.6%)	1 050.176

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debi Debi		Impairment -B Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-		-	-	-	-	-	-	-			
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	-	-	-		-	-	-	-	-	-	-			
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	181	5.2%	173	5.0%	41	1.2%	3 098	88.7%	3 493	90.1%	-			
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-		-	-	-	-	-	-	-			
Other	56	14.7%	-		-	-	328	85.3%	385	9.9%	-	-	-	
Total By Income Source	237	6.1%	173	4.5%	41	1.1%	3 426	88.4%	3 878	100.0%		-	-	
Debtors Age Analysis By Customer Group														
Organs of State		-	-				-	-	-		-	-	-	
Commercial	-	-	-		-			-	-		-	-		
Households	-	-	-		-		-	-	-		-	-	-	
Other	237	6.1%	173	4.5%	41	1.1%	3 426	88.4%	3 878	100.0%	-	-	-	
Total By Customer Group	237	6.1%	173	4.5%	41	1.1%	3 426	88.4%	3 878	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90	0 Days	Over 9	0 Days	Tot	al
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity		-	-	-	-	-	-	-	-	-
Bulk Water		-	-	-	-	-		-	-	-
PAYE deductions	-	-	-	-	-	-	-	-		-
VAT (output less input)		-	-	-	-	-		-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-		-
Loan repayments		-	-	-	-	-		-	-	-
Trade Creditors		-	-	-	-	-		-	-	-
Auditor-General	17	1.6%	-	-	17	1.6%	1 025	96.8%	1 058	32.0%
Other	185	8.2%	63	2.8%	63	2.8%	1 937	86.2%	2 248	68.0%
Total	202	6.1%	63	1.9%	80	2.4%	2 962	89.6%	3 306	100.0%

 Municipal Manager
 Mr Sipho Tromas
 051 713 9304

 Financial Manager
 Mr Sejane Matobato
 051 713 9307

Source Local Government Database

# FREE STATE: MASILONYANA (FS181) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Parti: Operating Revenue and Experiuntile	1					201	6/17						201	5/16	T
	Bud	lget	First C	Quarter	Second	Quarter	Third	Quarter	Fourth	Quarter	Year	o Date	Fourth	Quarter	1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2015/16 to Q4 of 2016/17
R thousands												budget		budget	
Operating Revenue and Expenditure															
Operating Revenue	228 103	237 249	75 553	33.1%	150 456	66.0%	48 456	20.4%	42 371	17.9%	316 836	133.5%	31 531	89.7%	34.4%
Property rates	30 313	30 313	8 200	27.1%	71 477	235.8%	8 084	26.7%	7 955	26.2%	95 715	315.8%	9 105	121.0%	(12.6%
Property rates - penalties and collection charges		-		-		-		-				-			- (
Service charges - electricity revenue	30 825	27 825	6 415	20.8%	7 007	22.7%	5 685	20.4%	7 179	25.8%	26 286	94.5%	4 992	71.1%	43.89
Service charges - water revenue	34 758	34 758	9 535	27.4%	11 256	32.4%	10 253	29.5%	9 968	28.7%	41 012	118.0%	8 343	110.8%	19.59
Service charges - sanitation revenue	20 769	20 769	5 979	28.8%	6 693	32.2%	6 050	29.1%	5 794	27.9%	24 516	118.0%	5 015	104.1%	15.59
Service charges - refuse revenue	12 785	12 785	3 173	24.8%	3 609	28.2%	3 166	24.8%	3 023	23.6%	12 971	101.5%	2 650	80.7%	14.19
Service charges - other		-	61	_	61		62	_	56	_	240	-	52		7.89
Rental of facilities and equipment	280	140	10	3.7%	9	3.2%	12	8.3%	12	8.2%	42	30.2%	7	13.1%	
Interest earned - external investments	530	530	0	-	33	6.2%	13	2.4%	12	2.3%	58	10.9%	3	37.2%	291.49
Interest earned - outstanding debtors	4 563	4 563	1 400	30.7%	(14)	(.3%)	(31)	(.7%)	2 586	56.7%	3 940	86.4%	2 105	176.9%	22.99
Dividends received	5	5	-	-					-	-	-	-		49.1%	
Fines	875	1	68	7.7%	81	9.2%	33	2 975.7%	29	2 619.3%	211	18 956.1%	92	230.4%	(68.3%
Licences and permits	-	-	-	-		-	-	-	-	-		-	-		
Agency services			-	-		-		-		-	-	-		-	-
Transfers recognised - operational	92 334	104 910	36 846	39.9%	22 407	24.3%	14 592	13.9%	5 002	4.8%	78 847	75.2%	-	76.0%	(100.0%
Other own revenue	66	650	3 866	5 858.3%	27 837	42 177.7%	538	82.7%	756	116.3%	32 997	5 076.5%	(832)	13.0%	(190.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	228 103	261 205	30 903	13.5%	29 037	12.7%	42 213	16.2%	29 053	11.1%	131 206	50.2%	40 253	78.3%	
Employee related costs	70 623	83 134	21 505	30.5%	21 685	30.7%	20 911	25.2%	20 936	25.2%	85 037	102.3%	17 704	123.5%	18.39
Remuneration of councillors	5 092	6 628	1 334	26.2%	1 038	20.4%	1 079	16.3%	723	10.9%	4 174	63.0%	1 116	86.8%	(35.3%
Debt impairment	32 380	45 000	-	-		-	-	-	-	-	-	-		-	-
Depreciation and asset impairment	32 287	32 287	-	-		-		-	-		-	-		-	-
Finance charges	1 636	5 013	-	-	771	47.1%	563	11.2%	976	19.5%	2 310	46.1%	820	126.8%	19.09
Bulk purchases	43 113	43 113	5 592	13.0%	1 583	3.7%	16 206	37.6%	3 214	7.5%	26 595	61.7%	6 289	45.4%	(48.9%
Other Materials	10 395	10 394	896	8.6%	1 700	16.4%	-	-	633	6.1%	3 230	31.1%	341	58.5%	85.89
Contracted services	2 000	5 058	460	23.0%	175	8.8%		-	337	6.7%	972	19.2%	166	84.7%	103.29
Transfers and grants	-	-	-	-		-	-	-	-	-	-	-	6 942	194.8%	(100.0%
Other expenditure	30 578	30 578	1 116	3.6%	2 085	6.8%	3 454	11.3%	2 234	7.3%	8 888	29.1%	6 875	161.9%	(67.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	(23 956)	44 650		121 419		6 243		13 318		185 630		(8 722)		
Transfers recognised - capital	22 499	10 754	11 531	51.2%		-		-	-	-	11 531	107.2%	3 725	129.6%	(100.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	11 970	-	-	*	-	-	-	-	-	-	-	1 547	35.4%	(100.0%
Surplus/(Deficit) after capital transfers and contributions	22 500	(1 232)	56 181		121 419		6 243		13 318		197 161		(3 450)		
Taxation	-		-								-				
Surplus/(Deficit) after taxation	22 500	(1 232)	56 181		121 419		6 243		13 318		197 161		(3 450)		
Attributable to minorities	-	-	-	-		-	-	-	-		-	-		-	-
Surplus/(Deficit) attributable to municipality	22 500	(1 232)	56 181		121 419		6 243		13 318		197 161		(3 450)		
Share of surplus/ (deficit) of associate	-	,	-		-	-				-		-		-	
Surplus/(Deficit) for the year	22 500	(1 232)	56 181		121 419		6 243		13 318		197 161		(3 450)		
	12 300	(1.202)	55 761		12. 717		0 2 4 3		.5510		177 101		(5 130)		

						201	6/17						20	15/16	
	Bud	iget	First 0	Quarter	Second	Quarter	Third (	Quarter	Fourth	Quarter	Year	to Date	Fourth	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2015/ to Q4 of 2016
R thousands												budget		budget	
Capital Revenue and Expenditure															
Source of Finance	22 500	22 724	8 340	37.1%	3 499	15.5%	207	.9%	541	2.4%	12 587	55.4%	3 282	74.3%	(83.
National Government	22 500	10 754	2 861	12.7%	2 608	11.6%	7	.1%		4.3%	5 940	55.2%			
Provincial Government		-		-	-	_	-	-	76	_	76			-	(100
District Municipality				-	_		_	_	-	-	_			-	,
Other transfers and grants	-		-	-	-	-					-		-	-	
Transfers recognised - capital	22 500	10 754	2 861	12.7%	2 608	11.6%	7	.1%	541	5.0%	6 016	55.9%	3 282	82.4%	(8:
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	-	11 970	5 480	-	891	-	200	1.7%	-	-	6 571	54.9%	-	54.3%	5
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Expenditure Standard Classification	22 500	22 724	8 340	37.1%	3 499	15.5%	207	.9%	541	2.4%	12 587	55.4%	3 282	74.3%	(8:
Governance and Administration	1 125	2 024	-	-	-	-	-	-	76	3.8%	76	3.8%	-	189.3%	(100
Executive & Council	1 125	2 024	-			-	-	-	76	3.8%	76	3.8%		-	(10
Budget & Treasury Office		-	-	-	-	-	-	-	-	-	-	-	-	-	
Corporate Services		-	-	-		-	-	-	-	-	-	-	-	204.5%	
Community and Public Safety	4 026	2 181	559		755	18.8%	-	-	-	-	1 314	60.2%	-	60.5%	
Community & Social Services	1 726	644	396	23.0%	588	34.1%	-	-	-	-	985		-	288.9%	
Sport And Recreation	2 300	1 537	162	7.1%	167	7.3%	-	-	-	-	329	21.4%	-	-	
Public Safety			-	-	-	-	-	-	-	-	-	-		-	
Housing			-	-	-	-	-	-	-	-	-	-		-	
Health	****					-		-		-		-			
Economic and Environmental Services	15 646	16 423	5 695	36.4%	2 638	16.9%	207	1.3%		1.2%	8 738				(48
Planning and Development	15 646	326 16 097	1 258 4 437	28.4%	2 638	16.9%	207	1.3%	198	1.2%	1 258 7 480		386	33.6%	(48
Road Transport Environmental Protection	15 646	16 097	4 43/	28.4%	2 638	16.9%	207	1.3%	198	1.2%	/ 480	46.5%	386	33.6%	(4)
Trading Services	1 703	2 096	2 087	122.6%	105	6.2%	-		267	12.7%	2 459	117.3%			(90
Electricity	1 /03	2 096	2 087	122.0%	105	0.2%	-	1	201	12.7%	2 459	117.3%	2 895	81.2%	
Water	394	1 912	1 272	322.7%	105	26.7%	-		267	14.0%	1 643	86.0%	2 895		
Waste Water Management	374	1712	816	322.770	103	20.770			201	14.030	816		2073	37.3%	
Waste Management	1 309	184	- 010							-	- 010			37.370	1
Other	1 309	104													
Outer	1			1					1	1	1	1	1	1	1

Part 3: Cash Receipts and Payments						201	6/17						201	5/16	
	Bud	aet	First C	Quarter	Second		Third C	Quarter	Fourth	Quarter	Year t	o Date		Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	% of adjusted	Q4 of 2015/16 to Q4 of 2016/17
R thousands												budget		budget	
Cash Flow from Operating Activities															
Receipts	203 080	202 071	61 094	30.1%	39 095	19.3%	52 951	26.2%	17 243	8.5%	170 383	84.3%	19 600	112.4%	(12.0%)
Property rates, penalties and collection charges	19 703	19 703	10 076	51.1%	3 975	20.2%	4 285	21.7%	4 196	21.3%	22 533	114.4%	10 823	215.6%	(61.2%)
Service charges	64 238	62 489	2 353	3.7%	8 192	12.8%	7 784	12.5%	6 077	9.7%	24 406	39.1%	4 693	75.6%	29.5%
Other revenue	794	703	288	36.3%	4 488	565.5%	2 761	392.9%	170	24.3%	7 707	1 096.8%	335	63.1%	
Government - operating	92 334	104 910	36 846	39.9%	22 407	24.3%	35 777	34.1%	5 000	4.8%	100 030	95.3%	24	99.3%	
Government - capital	22 500	10 754	11 531	51.2%		-	2 363	22.0%	1 804	16.8%	15 698	146.0%	3 725	172.8%	
Interest	3 512	3 512	0	-	33	.9%	(20)	(.6%)	(5)	(.1%)	8	.2%	-	54.8%	(100.0%)
Dividends				-		-		-		-		-		48.6%	
Payments Suppliers and employees	(156 480) (154 844)	(178 432) (173 418)	(52 283) (52 283)	33.4% 33.8%	(41 085) (40 499)	26.3% 26.2%	(44 518) (44 011)	24.9% 25.4%	(15 890) (15 844)	8.9% 9.1%	(153 776) (152 638)	86.2% 88.0%	(39 438)		
Finance charges	(1 636)	(5 013)	(32 203)	33.070	(586)	35.8%	(507)	10.1%	(46)	.9%	(1 139)	22.7%	(32 490)		891.1%
Transfers and grants	(1000)	(5 015)	_	_	(555)	-	(507)	- 10.170	(40)		(1137)		(6 942)	152.2%	(100.0%)
Net Cash from/(used) Operating Activities	46 600	23 639	8 811	18.9%	(1 991)	(4.3%)	8 433	35.7%	1 353	5.7%	16 606	70.2%	(19 837)	654.2%	(106.8%)
Cash Flow from Investing Activities															
Receipts	-	_	2 125	-	(2 780)	_	(2 981)	-	4 447	_	810	-	12 635	8 454.3%	(64.8%)
Proceeds on disposal of PPE				-		-		-				-			
Decrease in non-current debtors	-	-	-	-		-		-		-	-	-		-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	2 125	-	(2 780)	-	(2 981)	-	4 447	-	810	-	12 635	-	(64.8%)
Payments	(22 500)	(22 724)	(10 988)	48.8%	(3 499)	15.5%	(200)	.9%	(1 805)	7.9%	(16 491)	72.6%	(5 754)		
Capital assets  Net Cash from/(used) Investing Activities	(22 500) (22 500)	(22 724) (22 724)	(10 988) (8 863)	48.8% 39.4%	(3 499)	15.5% 27.9%	(200)	.9%	(1 805) 2 642	7.9%	(16 491)	72.6% <b>69.0</b> %	(5 754) 6 881	180.6% 98.8%	(68.6%)
	(22 300)	(22 124)	(0 003)	37.470	(0 2 1 9)	21.770	(3 101)	14.0%	2 042	(11.0%)	(13 661)	69.0%	0 001	70.070	(01.070)
Cash Flow from Financing Activities															
Receipts			-	-	4 200	-		-			4 200	-			-
Short term loans	-	-	-	-	4 200	-		-		-	4 200	-	-	-	-
Borrowing long term/refinancing Increase (decrease) in consumer deposits	-	-		-	-	-		-	-	-	-	-		-	-
Payments	(736)	(736)		-	(184)	25.0%		-		-	(184)	25.0%	(184)	124.6%	(100.0%)
Repayment of borrowing	(736)	(736)			(184)	25.0%		-	-		(184)	25.0%	(184)	124.6%	(100.0%)
Net Cash from/(used) Financing Activities	(736)	(736)	-	-	4 016	(545.7%)	-	-		-	4 016	(545.7%)	(184)		
Net Increase/(Decrease) in cash held	23 364	179	(52)	(.2%)	(4 254)	(18.2%)	5 252	2 935.3%	3 995	2 232.8%	4 941	2 761.5%	(13 140)		
Cash/cash equivalents at the year begin:	23 304	179	1 001	(.2%)	(4 254) 949	(10.2%)	(3 305)	2 930.3%	1947	2 232.070	1 001	2 /01.5%	14 141	31.2%	(86.2%)
	23 364	179	949	4.1%		(14.1%)	1 947	1 088.3%	5 942	3 321.1%	5 942	3 321.1%	1 001	(3.1%)	
Cash/cash equivalents at the year end:	23 364	179	949	4.1%	(3 305)	(14.1%)	1 947	1 088.3%	5 942	3 321.1%	5 942	3 321.1%	1001	(3.1%)	493.5%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb		Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 237	2.6%	3 119	2.5%	2 914	2.3%	114 862	92.5%	124 133	22.9%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1 690	1.5%	1 329	1.1%	1 267	1.1%	112 236	96.3%	116 521	21.5%	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	1 408	2.0%	1 510	2.1%	1 786	2.5%	66 145	93.4%	70 849	13.1%	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	1 847	1.9%	1 766	1.9%	1 697	1.8%	89 459	94.4%	94 769	17.5%	-	-	-	
Receivables from Exchange Transactions - Waste Management	1 005	1.9%	963	1.8%	937	1.8%	49 841	94.5%	52 746	9.7%	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	15	2.1%	15	2.2%	14	2.1%	644	93.7%	687	.1%	-	-	-	
Interest on Arrear Debtor Accounts	2 595	3.9%	3 480	5.3%	2 255	3.4%	57 506	87.3%	65 836	12.1%	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure		-	-			-		-		-	-	-	-	
Other	9	.1%	(34)	(.2%)	(11)	(.1%)	17 019	100.2%	16 983	3.1%	-	-	-	
Total By Income Source	11 807	2.2%	12 148	2.2%	10 858	2.0%	507 712	93.6%	542 525	100.0%	-			
Debtors Age Analysis By Customer Group														
Organs of State	195	2.0%	36	.4%	333	3.4%	9 377	94.3%	9 941	1.8%	-	-	-	
Commercial	1 791	4.7%	1 486	3.9%	1 201	3.2%	33 332	88.2%	37 810	7.0%	-	-	-	
Households	9 640	2.0%	10 449	2.1%	9 272	1.9%	463 912	94.0%	493 273	90.9%	-	-	-	
Other	182	12.1%	176	11.7%	51	3.4%	1 092	72.8%	1 501	.3%	-	-		
Total By Customer Group	11 807	2.2%	12 148	2.2%	10 858	2.0%	507 712	93.6%	542 525	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90	) Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	3 780	9.5%	-	-	2 127	5.3%	34 039	85.2%	39 945	32.5%
Bulk Water	808	4.1%	402	2.0%	431	2.2%	18 285	91.8%	19 927	16.2%
PAYE deductions		-	885	31.7%	970	34.7%	940	33.6%	2 794	2.3%
VAT (output less input)		-	-	-	-	-		-	-	-
Pensions / Retirement		-	1 061	19.8%	1 069	19.9%	3 243	60.4%	5 374	4.4%
Loan repayments		-	382	100.0%	-	-	-	-	382	.3%
Trade Creditors	3 019	5.6%	2 678	5.0%	4 395	8.2%	43 792	81.3%	53 885	43.8%
Auditor-General	88	11.7%	47	6.2%	6	.7%	613	81.3%	753	.6%
Other		-	-	-		-	-	-		-
Total	7 696	6.3%	5 454	4.4%	8 998	7.3%	100 912	82.0%	123 060	100.0%

С	OI	nt	ac	t	D	et	ai	ls

Municipal Manager	Mr M D Nthau	057 733 0106
Financial Manager	Ms Fikile Mzizi	057 733 2842

Source Local Government Database

# FREE STATE: TOKOLOGO (FS182) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure	1					201	6/17						201	5/16	
	Buc	laet	First 0	Quarter	Second	Quarter	Third	Quarter	Fourth	Quarter	Year	to Date	Fourth	Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue and Expenditure  Operating Revenue	83 116	103 127	36 499	43.9%	41 828	50.3%	26 666	25.9%	9 462	9.2%	114 455	111.0%	19 489	93.6%	(51.4%)
	3 906	3 906	4 683	119.9%		(.7%)	20 000	23.9%			114 433	111.0%	19 409	69.5%	(103.7%)
Property rates Property rates - penalties and collection charges	3 906	3 906	4 683	119.9%	(27)	(.7%)	- 11	.5%	(0)		4 667	119.5%	3	69.5%	(103.7%)
Service charges - electricity revenue	15 735	14 267	4 047	25.7%	3 084	19.6%	3 421	24.0%	2 412	16.9%	12 964	90.9%	3 346	73.7%	(27.9%)
Service charges - electricity revenue  Service charges - water revenue	2 011	3 503	926	46.1%	979	48.7%	871	24.9%	604	17.3%	3 381	96.5%	625	91.6%	(3.3%)
Service charges - sanitation revenue	2 443	14 570	3 631	148.6%	3 654	149.6%	3 663	25.1%	2 452	16.8%	13 399	92.0%	1 053	84.7%	132.9%
Service charges - refuse revenue	1 764	9 623	2 398	135.9%	2 414	136.8%	2 418	25.1%		16.8%	8 847	91.9%	688		135.1%
Service charges - other		-	-		1	-				-	1	-			
Rental of facilities and equipment	949	949	99	10.5%	56	6.0%	109	11.5%	181	19.1%	446	47.0%	112	40.9%	62.2%
Interest earned - external investments	626	626	139	22.2%	175	28.0%	108	17.3%	27	4.3%	449	71.8%	230	105.0%	(88.3%)
Interest earned - outstanding debtors	8 403	8 403	2 263	26.9%	2 463	29.3%	2 632	31.3%	1 846	22.0%	9 205	109.5%	2 116	719.4%	(12.7%)
Dividends received	3	3	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	98	98	7	6.9%	16	16.0%	8	8.4%	11	11.1%	42	42.3%	25	60.2%	(55.6%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - operational	46 539	46 539	18 049	38.8%	28 936	62.2%	12 967	27.9%	17		59 970		11 164	92.8%	(99.8%)
Other own revenue	641	641	233 24	36.3%	53	8.3%	458	71.4%	293	45.7%	1 037	161.7%	126	105.6%	132.1%
Gains on disposal of PPE		-		-	23	-				-	48	-	2		(100.0%)
Operating Expenditure	83 102	98 250	18 139	21.8%	17 981	21.6%	35 740	36.4%		17.9%	89 490	91.1%			11.5%
Employee related costs	35 425	35 233	8 915	25.2%	9 405	26.5%	9 207	26.1%	9 527	27.0%	37 054	105.2%	8 671	100.9%	9.9%
Remuneration of councillors	2 586	2 586	338	13.1%	294	11.4%	494	19.1%	366	14.2%	1 492	57.7%	456	70.2%	(19.6%)
Debt impairment	575	6 275	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	926	10 926	-	-	-	-	-	-	-	-	-	-	-	-	
Finance charges	438 23 730	614 16 350	1 392	.1%	75 918	17.2% 3.9%	2 369 13 704	385.9% 83.8%	45 1 952	7.4% 11.9%	2 490	405.6% 103.8%	77 419		(41.3%) 365.4%
Bulk purchases Other Materials	3 392	4 040	392	1.6%	918	3.9%	221	5.5%		14.7%	16 966 814	20.2%	419	57.5%	(100.0%)
Contracted services	3 392	6 416	5 010	143.3%	2 896	82.8%	5 746	89.6%	1829	28.5%	15 481	20.2%	1 174	319.1%	(100.0%)
Transfers and grants	3 490	0410	665	143.3%	2 090	02.0%	929	09.0%	676	20.3%	3 118	241.376	656	173.7%	3.0%
Other expenditure	12 534	15 811	2 819	22.5%	3 544	28.3%	3 070	19 4%	2 641	16.7%	12 074	76.4%	4 360		
Loss on disposal of PPE		-	-			-	-	-				-			
Surplus/(Deficit)	15	4 877	18 360		23 848		(9 074)		(8 167)		24 966		3 676		
Transfers recognised - capital	75 608	75 608	10 300		14 641	19.4%	9 282	12.3%			23 923	31.6%	3070		(100.0%)
Contributions recognised - capital	/5 606	/5 000	-	-	14 041	19.4%	9 202	12.3%	-		23 923	31.0%	0	-	(100.0%)
Contributed assets		-	-			-			-					_	-
				-											
Surplus/(Deficit) after capital transfers and contributions	75 623	80 485	18 360		38 489		208		(8 167)		48 889		3 676		
Taxation	-	-		-		-		-	-		-		-		-
Surplus/(Deficit) after taxation	75 623	80 485	18 360		38 489		208		(8 167)		48 889		3 676		
Attributable to minorities	-	-	-	-	-	-	÷	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	75 623	80 485	18 360		38 489		208		(8 167)		48 889		3 676		
Share of surplus/ (deficit) of associate			-	-		-	-	-		-	-			-	
Surplus/(Deficit) for the year	75 623	80 485	18 360		38 489		208		(8 167)		48 889		3 676		

						201	6/17						201	15/16	
	Bud	lget	First C	Quarter	Second	Quarter	Third (	Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure												, and			
Source of Finance	75 608	75 608	19 923	26.4%	27 096	35.8%	35 779	47.3%	37 669	49.8%	120 467	159.3%	13 363	E/ 00/	181.9%
National Government	75 608	75 608	19 923	26.4%	27 096	35.8%	35 779	47.3%	37 669	49.8%	120 467	159.3%	13 363	56.8%	181.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	75 608	75 608	19 923	26.4%	27 096	35.8%	35 779	47.3%	37 669	49.8%	120 467	159.3%	13 363	56.8%	181.9%
Transfers recognised - capital Borrowing	/5 608	/5 608	19 923	26.4%	27 096		35 //9		37 669		120 467	159.3%	13 363	56.8%	181.9%
	-	-	-	-	-	-	-	-	-	-		-	-	-	-
Internally generated funds Public contributions and donations		-	-	-	-	-	-	-	-	-		-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-		-	-	-	-
Capital Expenditure Standard Classification	75 608	75 608	19 923	26.4%	27 096	35.8%	35 779	47.3%	37 669	49.8%	120 467	159.3%	13 363	56.8%	181.9%
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council		-	-	-	-	-		-		-	-	-	-	-	-
Budget & Treasury Office		-	-	-	-	-		-		-	-	-	-	-	-
Corporate Services		-	-	-	-	-		-		-	-	-	-	-	-
Community and Public Safety Community & Social Services	10 000	10 000	-	-	-		1 969	19.7%	4 934 597	49.3%	6 903 597	69.0%	2 343 2 343	67.8%	110.6% (74.5%)
Sport And Recreation	10 000	10 000	-	-		-	1 969	19.7%	4 337	43.4%	6 306	63.1%	-	-	(100.0%)
Public Safety			-	-		-		-		-	-	-	-	-	-
Housing			-	-		-		-		-	-	-	-	-	-
Health	-	-	-	-		-	-	-		-	-	-	-	-	-
Economic and Environmental Services	5 564	7 525	446	8.0%	-	-	2 158	28.7%	6 543	86.9%	9 148	121.6%	-	-	(100.0%)
Planning and Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	5 564	7 525	446	8.0%		-	2 158	28.7%	6 543	86.9%	9 148	121.6%	-	-	(100.0%)
Environmental Protection	-	-	-	-		-	-	-		-	-	-	-	-	-
Trading Services	60 044	58 083	19 477	32.4%	27 096	45.1%	31 652	54.5%	26 192	45.1%	104 417	179.8%	11 020		
Electricity	1 032	1 032	-	-	-	-	-	-	-	-	-	-	-	133.9%	
Water	51 938	50 068	13 978	26.9%	23 899	46.0%	31 652	63.2%	26 192	52.3%	95 721	191.2%	7 180		264.8%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	28.4%	-
Waste Management	7 075	6 983	5 499	77.7%	3 197	45.2%	-	-		-	8 695	124.5%	3 840	1 284.3%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

						201	6/17						201	15/16	
	Bud	lget	First C	uarter	Second	Quarter	Third C		Fourth	Quarter	Year t	o Date		Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2015/16 to Q4 of 2016/17
R thousands												budget		budget	
Cash Flow from Operating Activities															
Receipts	144 809	144 809	32 853	22.7%	49 081	33.9%	26 987	18.6%	6 558	4.5%	115 478	79.7%	5 377	71.5%	22.0%
Property rates, penalties and collection charges	3 102	3 102	800	25.8%	749	24.1%	1 156	37.3%	700	22.6%	3 404	109.8%	693	72.1%	1.0%
Service charges	17 930	17 930	5 219	29.1%	4 264	23.8%	6 064	33.8%	5 446	30.4%	20 993	117.1%	4 192	81.1%	29.9%
Other revenue	901	901	339	37.6%	150	16.6%	571	63.4%	385	42.8%	1 445	160.4%	247	80.6%	55.9%
Government - operating	46 539	46 539	19 863	42.7%	29 102	62.5%	10 856	23.3%	-	-	59 820	128.5%	15	99.8%	(100.0%)
Government - capital	75 608	75 608	6 494	8.6%	14 641	19.4%	8 231	10.9%		-	29 366	38.8%		40.0%	
Interest	728	728	139	19.1%	175	24.1%	108	14.8%	27	3.7%	449	61.7%	230	40.1%	(88.3%)
Dividends	(84 929)	(81 663)	(10.2(2)	21.6%	(18 811)	22.1%	(35 819)	43.9%	(17 526)	21.5%	(90 517)	110.8%	(16 002)	94.2%	9.5%
Payments Suppliers and employees	(84 929)	(81 063)	(18 362) (17 697)	21.0%	(18 811)	22.1%	(32 521)	43.9%	(17 526)	21.5%	(84 936)	104.8%	(15 258)		10.2%
Finance charges	(989)	(614)	(17 077)	21.130	(75)	7.6%	(2 369)	385.9%	(45)	7.4%	(2 489)	405.5%	(89)		
Transfers and grants	(,	()	(665)	-	(835)	-	(929)	-	(663)		(3 093)	-	(655)		
Net Cash from/(used) Operating Activities	59 880	63 146	14 491	24.2%	30 270	50.6%	(8 832)	(14.0%)	(10 968)	(17.4%)	24 961	39.5%	(10 624)	29.1%	3.2%
Cash Flow from Investing Activities															
Receipts	11 736	11 784	24	.2%	23	.2%		-			48	.4%	1	-	(100.0%)
Proceeds on disposal of PPE		48	24	-	23	-		-			48	99.1%	1	-	(100.0%)
Decrease in non-current debtors	11 736	11 736	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables		-	-	-		-	-	-		-	-	-	-	-	-
Decrease (increase) in non-current investments		-		-		-		-		-		-		-	-
Payments Capital assets	(75 608) (75 608)	(75 608) (75 608)	(19 923) (19 923)	26.4% 26.4%	(27 096) (27 096)	35.8% 35.8%	(35 779) (35 779)	<b>47.3%</b> 47.3%	(37 669)	49.8% 49.8%	(120 467) (120 467)	159.3% 159.3%	(13 363) (13 363)	56.8% 56.8%	181.9% 181.9%
Net Cash from/(used) Investing Activities	(63 872)	(63 824)		31.2%	(27 070)	42.4%	(35 779)	56.1%	(37 669)	59.0%	(120 420)	188.7%	(13 362)		
Cash Flow from Financing Activities															
Receipts			_			_	_			_	_				
Short term loans						-		-	-			-			
Borrowing long term/refinancing				-		-		-				-		-	-
Increase (decrease) in consumer deposits			-	-		-		-			-	-	-	-	-
Payments	-	-	-	-	-	-	-	-		-	-	-	-	-	-
Repayment of borrowing			-	-		-		-			-	-	-	-	-
Net Cash from/(used) Financing Activities	-							-				-			-
Net Increase/(Decrease) in cash held	(3 992)	(678)	(5 408)	135.5%	3 197	(80.1%)	(44 611)	6 579.6%	(48 637)	7 173.3%	(95 459)	14 078.9%	(23 987)	282.6%	
Cash/cash equivalents at the year begin:	14 072	-	-	-	(5 408)	(38.4%)	(2 210)	-	(46 822)	-	-	-	12 880	163.7%	(463.5%)
Cash/cash equivalents at the year end:	10 080	(678)	(5 408)	(53.7%)	(2 210)	(21.9%)	(46 822)	6 905.6%	(95 459)	14 078.9%	(95 459)	14 078.9%	(11 107)	391.2%	759.4%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb		Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	305	4.5%	287	4.2%	280	4.1%	5 959	87.2%	6 831	5.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 175	15.0%	489	6.2%	401	5.1%	5 774	73.7%	7 839	6.5%		-	-	-
Receivables from Non-exchange Transactions - Property Rates	341	1.8%	285	1.5%	278	1.5%	17 710	95.1%	18 613	15.5%		-	-	-
Receivables from Exchange Transactions - Waste Water Management	917	3.5%	816	3.1%	796	3.0%	23 784	90.4%	26 312	21.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 050	3.4%	953	3.1%	931	3.0%	28 158	90.6%	31 092	25.9%		-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	30	2.3%	30	2.3%	30	2.2%	1 243	93.3%	1 333	1.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-		-	-	-		-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-		-	-	-		-	-	-	-	-
Other	679	2.4%	646	2.3%	634	2.3%	25 904	93.0%	27 863	23.2%	-	-	-	-
Total By Income Source	4 497	3.8%	3 506	2.9%	3 350	2.8%	108 531	90.5%	119 884	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	273	4.7%	198	3.4%	195	3.3%	5 167	88.6%	5 834	4.9%	-	-	-	-
Commercial	600	5.2%	332	2.9%	297	2.6%	10 307	89.4%	11 535	9.6%		-	-	-
Households	3 198	3.9%	2 563	3.2%	2 450	3.0%	72 764	89.9%	80 974	67.5%	-	-	-	-
Other	426	2.0%	414	1.9%	408	1.9%	20 293	94.2%	21 540	18.0%	-	-	-	-
Total By Customer Group	4 497	3.8%	3 506	2.9%	3 350	2.8%	108 531	90.5%	119 884	100.0%		-		-

Part 5: Creditor Age Analysis

	0 - 30	0 - 30 Days 3			61 - 90	) Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 003	8.1%	-	-	1 351	5.5%	21 400	86.5%	24 753	91.8%
Bulk Water		-		-	-	-		-	-	
PAYE deductions		-	-	-	-	-		-	-	-
VAT (output less input)		-		-	-	-		-	-	
Pensions / Retirement		-		-	-	-		-	-	
Loan repayments		-	-	-	-	-	-	-	-	-
Trade Creditors		-	-	-	-	-	-	-	-	-
Auditor-General	21	1.9%	9	.8%	8	.7%	1 081	96.6%	1 120	4.2%
Other	41	3.8%	412	37.8%	58	5.3%	579	53.1%	1 090	4.0%
Total	2 065	7.7%	422	1.6%	1 417	5.3%	23 060	85.5%	26 963	100.0%

Contact Details	
Municipal Manager	

Municipal Manager	Mr K J. Mothale	053 541 0014
Financial Manager	Mrs M Masisi	053 541 0014

Source Local Government Database

# FREE STATE: TSWELOPELE (FS183) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure						201	6/17						201	5/16	
	Bud	laet	First 0	Quarter	Second	Quarter	Third	Quarter	Fourth	Quarter	Year	o Date	Fourth	Quarter	1
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	136 070	140 403	52 875	38.9%	32 244	23.7%	25 596	18.2%	16 562	11.8%	127 276	90.7%	13 481	126.7%	22.9%
Properly rates	15 000	20 120	11 443	76.3%	1 367	9.1%	1 526	7.6%	1438	7.1%	15 774	78.4%	1 103	260.4%	30.4%
Property rates - penalties and collection charges	750	20 120	11443	70.370	1 307	7.170	1 320	7.070	1 430	7.170	13774	70.470	1 103	200.470	(100.0%)
Service charges - electricity revenue	33 609	33 609	9 261	27.6%	7 413	22.1%	7 741	23.0%	5 934	17.7%	30 349	90.3%	5 941	101.7%	(.1%)
Service charges - water revenue	8 155	8 155	1 344	16.5%	1 479	18.1%	1 591	19.5%	1 430	17.5%	5 844	71.7%	1830	91.8%	(21.9%)
Service charges - sanitation revenue	6 631	6 631	1 695	25.6%	1 712	25.8%	1 716	25.9%	1 707	25.7%	6 831	103.0%	1 600	127.9%	6.7%
Service charges - refuse revenue	3 751	3 751	1 126	30.0%	1 134	30.2%	1 135	30.3%	1 132	30.2%	4 526	120.7%	1 081	150.8%	4.7%
Service charges - other						-	-					-			-
Rental of facilities and equipment	429	434	372	86.7%	168	39.2%	106	24.3%	122	28.1%	767	176.9%	153	125.8%	(20.4%)
Interest earned - external investments	760	610	66	8.7%	29	3.8%	27	4.4%	264	43.3%	386	63.3%	112	42.3%	136.2%
Interest earned - outstanding debtors	-	750	365	-	337	-	163	21.8%	-	-	866	115.4%	314	256.7%	(100.0%)
Dividends received	100	210	202	201.9%		-		-		-	202	96.1%		44.5%	-
Fines	140	40	27	19.1%	5	3.9%		-	17	42.7%	49	123.3%	33	125.7%	(48.4%)
Licences and permits	60	90	19	31.7%	6	9.2%	-	-	3	2.9%	27	30.1%	16	163.8%	(83.5%)
Agency services	-	-	8	-	21	-		-	-	-	29	-	23	80.1%	(100.0%)
Transfers recognised - operational	62 464	62 514	26 653	42.7%	18 353	29.4%	11 497	18.4%	-	-	56 503	90.4%	1 093	115.2%	(100.0%)
Other own revenue	2 145	3 490	295	13.7%	218	10.2%	93	2.7%	4 515	129.4%	5 121	146.8%	182	111.6%	2 379.4%
Gains on disposal of PPE	2 077	-	-	-		-	-	-	-		-	-	-	43.7%	-
Operating Expenditure	158 209	142 960	44 089	27.9%	26 914	17.0%	29 820	20.9%	47 316	33.1%	148 140	103.6%	28 509	109.8%	66.0%
Employee related costs	54 640	56 697	14 538	26.6%	14 205	26.0%	16 669	29.4%	13 584	24.0%	58 996	104.1%	13 327	113.8%	1.9%
Remuneration of councillors	5 815	5 715	871	15.0%	871	15.0%	980	17.2%	1 377	24.1%	4 099	71.7%	1 303	-	5.6%
Debt impairment	2 501	-	1 276	51.0%	-	-	-	-	250	-	1 526	-	-	56.2%	(100.0%)
Depreciation and asset impairment	19 669	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	2 088		1	.1%	656	31.4%	70	-	1 312	-	2 040	-	648	37.2%	102.6%
Bulk purchases	31 300	31 045	11 435	36.5%	2 820	9.0%	2 638	8.5%	16 892	54.4%	33 784	108.8%	5 981	100.4%	182.4%
Other Materials	6 751	7 502	697	10.3%	2 004	29.7%	1 183	15.8%	2 626	35.0%	6 510	86.8%	1.0		(100.0%)
Contracted services	650	-	394	60.5%	149	22.9%	-	-		-	543	-	540	147.7%	(100.0%)
Transfers and grants	34 796	42 002	533 14 345	41.2%	958 5 250	15.1%	8 280	19.7%	1 073 10 202	24.3%	2 565 38 077	90.7%	1 210 5 501	78.9% 91.8%	(11.3%) 85.4%
Other expenditure Loss on disposal of PPE	34 /96	42 002	14 345	41.2%	5 250	15.1%	8 280	19.7%	10 202	24.3%	38 0 / /	90.7%	5 50 1	91.8%	85.4%
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(22 139)	(2 557)	8 785		5 330		(4 225)		(30 754)		(20 864)		(15 028)		
Transfers recognised - capital	44 906	777	6 615	14.7%	2 575	5.7%	-	-	-	-	9 190	1 182.1%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	22 767	(1 780)	15 400		7 905		(4 225)		(30 754)		(11 674)		(15 028)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	22 767	(1 780)	15 400		7 905		(4 225)		(30 754)		(11 674)		(15 028)		
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	22 767	(1 780)	15 400		7 905		(4 225)		(30 754)		(11 674)		(15 028)		
Share of surplus/ (deficit) of associate			-	-				-				-			-
Surplus/(Deficit) for the year	22 767	(1 780)	15 400		7 905		(4 225)		(30 754)		(11 674)		(15 028)		

						201							20		
	Bud	iget	First 0	Quarter	Second	Quarter	Third (	Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	1
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure												, and			
Source of Finance	44 906	46 106	4 607	10.3%	2 537	5.7%	16		1 749	3.8%	8 909	19.3%	2 468	23.4%	(29.1%)
	20 736	20 736	4 564	22.0%	2 494	12.0%		-			7 057	34.0%	2 400		
National Government Provincial Government	20 /36	20 /36	4 564	22.0%	2 494	12.0%	-	-	1 695	-	1 695	34.0%	2 452	23.1%	(100.0%
		-		-	-	-	-	-		-	1 095	-	-	-	(100.0%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	20 736	20 736	4 564	22.0%	2 494	12.0%	-	-	1 695	8.2%	8 752	42.2%	2 452	23.1%	(30.9%)
Transfers recognised - capital Borrowing	20 / 36	20 /36	4 354	22.0%	2 494	12.0%		-	1 095		8 /52	42.276	2 452	23.176	(30.9%)
		1 200	43	-	44		16	1.3%	54	4.5%	157	13.1%	16	-	229.4%
Internally generated funds Public contributions and donations	24 170	24 170	43	-	44	-	10	1.376	34	4.5%	15/	13.1%	10	-	229.47
Public contributions and donations	24 170	24 170		-	-		-	-				-	-	-	-
Capital Expenditure Standard Classification	44 906	46 106	4 607	10.3%	2 537	5.7%	16	-	1 749	3.8%	8 909	19.3%	2 468		
Governance and Administration	-	-	43	-	44	-	16	-	54	-	157	-	16		229.4%
Executive & Council	-	-	37	-	34	-	10	-	34	-	114	-	13	-	162.7%
Budget & Treasury Office	-	-	1	-	-	-	5	-	2	-	7	-	3	-	(51.6%)
Corporate Services	-	-	6	-	10	-	1	-	18	-	35	-	-	-	(100.0%)
Community and Public Safety Community & Social Services	2 393	2 393	443	18.5%	370	15.5%	-	-	-	-	814	34.0%	-	3.3%	-
Sport And Recreation	2 393	2 393	443	18.5%	370	15.5%	-	-	-	-	814	34.0%	-	3.0%	-
Public Safety	-	-	-	-		-	-	-		-	-	-	-	-	-
Housing	-	-	-	-		-	-	-		-	-	-	-	-	-
Health	-	-	-	-		-	-	-		-	-	-	-	-	-
Economic and Environmental Services	6 865	6 865	-		-	-	-		-	-	-	-	-	-	-
Planning and Development		-	-	-		-	-	-		-	-	-	-	-	-
Road Transport	6 865	6 865	-	-		-	-	-		-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	35 648	36 848	4 120	11.6%	2 123	6.0%	-	-	1 695	4.6%	7 938	21.5%	2 452		
Electricity	5 000	5 000	-	-	-	-	-	-	-	-	-	-	404	49.5%	(100.0%
Water	24 170	24 170	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	6 478	7 678	4 120	63.6%	2 123	32.8%	-	-	1 695	22.1%	7 938	103.4%	2 048	61.7%	(17.2%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

						201	5/17						201	5/16	
	Bud		First C	uarter	Second	Quarter	Third C	Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	% of adjusted	Q4 of 2015/16 to Q4 of 2016/17
R thousands												budget		budget	
Cash Flow from Operating Activities															
Receipts	180 976	186 086	67 937	37.5%	36 925	20.4%	21 486	11.5%	18 167	9.8%	144 514	77.7%	40 238	113.3%	(54.9%)
Property rates, penalties and collection charges	15 750	20 870	13 510	85.8%	3 461	22.0%	1 215	5.8%	2 668	12.8%	20 853	99.9%	1 901	114.9%	40.4%
Service charges	52 145	52 145	13 235	25.4%	12 064	23.1%	7 419	14.2%	8 680	16.6%	41 397	79.4%	9 066	75.0%	(4.3%)
Other revenue	4 851	4 881	7 698	158.7%	301	6.2%	1 166	23.9%	6 555	134.3%	15 720	322.1%	25 652	922.9%	(74.4%)
Government - operating	62 464	62 464	26 653	42.7%	18 353	29.4%	11 497	18.4%	-	-	56 503	90.5%	1 036	100.6%	
Government - capital	44 906	44 906	6 615	14.7%	2 575	5.7%	-	-	-	-	9 190	20.5%	2 583	67.9%	(100.0%)
Interest	760	610	25	3.3%	171	22.5%	26	4.2%	264	43.3%	486	79.7%	-	-	(100.0%)
Dividends	100	210	202	201.9%		-	163	77.8%		-	365	173.9%		-	
Payments Suppliers and employees	(136 040) (133 952)	(140 848) (138 760)	(42 768) (42 440)	31.4% 31.7%	(31 280) (30 278)	23.0% 22.6%	(30 319)	21.5% 21.8%	(47 262) (44 877)	33.6% 32.3%	(151 630) (147 843)	107.7% 106.5%	(28 507) (26 605)	93.6% 93.8%	65.8% 68.7%
Finance charges	(2 088)	(2 088)	(42 440)	.1%	(655)	31.4%	(70)	3.4%	(1 312)	62.8%	(2 038)	97.6%	(648)	33.3%	102.6%
Transfers and grants	(2 000)	(2 000)	(327)	-	(348)		(10)	- 3.470	(1 073)	-	(1 748)	-	(1 254)	124.9%	(14.4%)
Net Cash from/(used) Operating Activities	44 936	45 238	25 169	56.0%	5 644	12.6%	(8 833)	(19.5%)	(29 096)	(64.3%)	(7 116)	(15.7%)	11 731	181.4%	
Cash Flow from Investing Activities															
Receipts		_	_	_		_	_	_			_	_			_
Proceeds on disposal of PPE		-	_	_		-	-	-			-	_		_	-
Decrease in non-current debtors			-	-				-				-			-
Decrease in other non-current receivables			-	-		-		-			-	-		-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(44 906)	(44 906)		10.3%	(2 137)	4.8%	(16)	-	(1 749)	3.9%	(8 508)	18.9%	(2 064)	16.7%	
Capital assets	(44 906) (44 906)	(44 906) (44 906)	(4 607)	10.3% 10.3%	(2 137) (2 137)	4.8%	(16)	-	(1 749)	3.9%	(8 508) (8 508)	18.9% 18.9%	(2 064)	16.7%	(15.3%)
Net Cash from/(used) Investing Activities	(44 906)	(44 906)	(4 607)	10.3%	(2 137)	4.8%	(16)	-	(1 /49)	3.9%	(8 508)	18.9%	(2 064)	16.7%	(15.3%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(1 100)	-	-	-	-	-	-					-			-
Payments Repayment of borrowing	(1 100)	-	-	-	-	-		-		-	-	-	-		-
Net Cash from/(used) Financing Activities	(1 100)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
· · · · ·		200	20.512	(1.021.20/)	2 507	(227 70/)		(2.445.004)	(20.044)	(0.202.204)	(15 (24)	(4 707 004)	0//7	(2 500 70/)	(410 40/)
Net Increase/(Decrease) in cash held	(1 070)	332 (1 832)	20 562 4 222	(1 921.2%)	3 507	(327.7%) 390.0%	(8 849) 28 291	(2 665.8%)	(30 844)	(9 292.3%) (1 061.1%)	(15 624) 4 222	(4 707.0%)	9 667	(2 500.7%)	(419.1%) (71.2%)
Cash/cash equivalents at the year begin:	6 355	, ,		66.4%	24 784			(1 544.0%)	19 442	, ,		(230.4%)	67 470	204.5%	. ,
Cash/cash equivalents at the year end:	5 285	(1 500)	24 784	468.9%	28 291	535.3%	19 442	(1 295.8%)	(11 402)	759.9%	(11 402)	759.9%	77 137	2 077.7%	(114.8%)

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debi Debi		Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	348	4.4%	222	2.8%	187	2.3%	7 201	90.5%	7 958	13.4%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	2 264	28.2%	1 003	12.5%	741	9.2%	4 015	50.0%	8 023	13.5%	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	673	4.3%	181	1.2%	132	.8%	14 633	93.7%	15 618	26.3%	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	316	2.7%	261	2.2%	244	2.1%	10 887	93.0%	11 708	19.7%	-	-	-	
Receivables from Exchange Transactions - Waste Management	290	4.0%	226	3.1%	208	2.9%	6 554	90.1%	7 278	12.2%	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	24	1.7%	15	1.1%	6	.4%	1 376	96.8%	1 421	2.4%	-	-	-	
Interest on Arrear Debtor Accounts	-	-	-			-		-		-	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	900	12.1%	213	2.9%	168	2.3%	6 131	82.7%	7 412	12.5%	-	-	-	
Total By Income Source	4 814	8.1%	2 120	3.6%	1 688	2.8%	50 797	85.5%	59 419	100.0%	-	-		
Debtors Age Analysis By Customer Group														
Organs of State	1 086	16.6%	177	2.7%	119	1.8%	5 173	78.9%	6 555	11.0%	-	-	-	
Commercial	1 679	9.1%	897	4.9%	717	3.9%	15 116	82.1%	18 410	31.0%	-	-	-	
Households	1 672	8.9%	729	3.9%	542	2.9%	15 856	84.3%	18 799	31.6%	-	-	-	
Other	376	2.4%	318	2.0%	310	2.0%	14 652	93.6%	15 655	26.3%	-	-	-	
Total By Customer Group	4 814	8.1%	2 120	3.6%	1 688	2.8%	50 797	85.5%	59 419	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90	) Days	Over 9	90 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	4 162	24.2%	2 391	13.9%	2 020	11.7%	8 637	50.2%	17 210	94.4%
Bulk Water	350	34.6%	233	23.0%	215	21.3%	214	21.1%	1 012	5.6%
PAYE deductions	-	-	-	-		-		-		-
VAT (output less input)	-	-		-		-		-		-
Pensions / Retirement	-	-		-		-		-		-
Loan repayments	-	-		-		-		-		-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-		-		-		-		-
Other	-	-	-	-		-	-	-	-	-
Total	4 511	24.8%	2 624	14.4%	2 235	12.3%	8 851	48.6%	18 222	100.0%

Contact Details	

Municipal Manager	Mr Tshemedi Lucas Mkhwane	051 853 1111
Financial Manager	Mr.L. Moletsane	051.853.1111

Source Local Government Database

# FREE STATE: MATJHABENG (FS184) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure						201	6/17						201	5/16	
	Bud	laet	First 0	Duarter	Second	Quarter		Quarter	Fourth	Quarter	Year 1	o Date		Quarter	1
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	2 041 473	2 061 473	612 197	30.0%	552 720	27.1%	500 036	24.3%	434 749	21.1%	2 099 701	101.9%	441 376	107.1%	(1.5%)
	2041473	2001 473	79 114	30.076	67 991	33.7%	67 996	24.376	434 749 68 828	21.176 34.1%	283 930	140.8%	63 236	107.1%	(1.3%)
Property rates Property rates - penalties and collection charges	201 665	201 665	79 114	39.2%	6/ 991	33.7%	6/ 996	33.7%	68 828	34.1%	283 930	140.8%	63 236	137.4%	8.8%
Service charges - electricity revenue	778 264	778 264	163 151	21.0%	130 825	16.8%	112 730	14.5%	117 761	15.1%	524 468	67.4%	118 683	68.6%	(.8%)
Service charges - water revenue	217 346	217 346	88 227	40.6%	97 297	44.8%	93 303	42.9%	87 815	40.4%	366 642	168.7%	116 657	185.8%	(24.7%)
Service charges - sanitation revenue	128 861	128 861	38 667	30.0%	38 745	30.1%	39 369	30.6%	54 718	42.5%	171 499	133.1%	32 409	111.8%	68.8%
Service charges - samanon revenue Service charges - refuse revenue	72 517	72 517	23 983	33.1%	24 021	33.1%	24 238	33.4%	34 598	47.7%	106 841	147.3%	19 719	121.5%	75.5%
Service charges - other	72 517	72.517	23,03	33.170	24021	33.170	24250	33.470	54 576	47.770	100 041	147.570		121.5%	75.570
Rental of facilities and equipment	11 469	11 469	2 742	23.9%	2 021	17.6%	2 787	24.3%	3 119	27.2%	10 669	93.0%	4 680	166.4%	(33.4%)
Interest earned - external investments	1 500	1 500	529	35.2%	556	37.1%	402	26.8%	583	38.9%	2 069	138.0%	786	335.1%	(25.8%)
Interest earned - outstanding debtors	121 104	121 104	32 405	26.8%	36 414	30.1%	39 006	32.2%	38 642	31.9%	146 467	120.9%	36 411	108.8%	6.1%
Dividends received	18	18				-		-		-	-	-		-	-
Fines	4 374	4 374	451	10.3%	392	9.0%	397	9.1%	833	19.1%	2 074	47.4%	657	62.3%	26.8%
Licences and permits	42	42	26	62.2%	10	24.4%	25	59.5%	18	43.1%	80	189.2%	13	170.4%	44.3%
Agency services	11 230	11 230	1 633	14.5%	2 509	22.3%	2 146	19.1%	2 522	22.5%	8 810	78.4%	3 349	49.7%	(24.7%)
Transfers recognised - operational	388 792	388 792	162 864	41.9%	128 121	33.0%	96 803	24.9%	-	-	387 788	99.7%	-	99.1%	
Other own revenue	84 291	84 291	18 405	21.8%	23 817	28.3%	20 833	24.7%	25 310	30.0%	88 365	104.8%	44 776	204.2%	(43.5%)
Gains on disposal of PPE	20 000	40 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 036 735	2 036 735	384 420	18.9%	367 642	18.1%	355 514	17.5%	287 019	14.1%	1 394 595	68.5%	354 659	65.1%	(19.1%)
Employee related costs	620 099	620 099	158 801	25.6%	154 026	24.8%	155 364	25.1%	163 418	26.4%	631 609	101.9%	153 310	96.7%	6.6%
Remuneration of councillors	28 552	28 552	7 216	25.3%	7 320	25.6%	7 389	25.9%	7 757	27.2%	29 683	104.0%	7 213	108.4%	7.5%
Debt impairment	70 000	70 000	-	-		-		-		-	-	-		-	-
Depreciation and asset impairment	87 000	87 000	-	-		-		-		-	-	-		-	-
Finance charges	105 980	105 980	67	.1%	7	-	20	-	94	.1%	189	.2%	46	6.9%	103.6%
Bulk purchases	676 436	676 436	121 064	17.9%	81 745	12.1%	99 779	14.8%	11 595	1.7%	314 183	46.4%	74 519	53.3%	(84.4%)
Other Materials	230 691	230 691	22 886	9.9%	40 754	17.7%	13 582	5.9%	4 336	1.9%	81 558	35.4%	14 198	-	(69.5%)
Contracted services	80 000	80 000	2 289	2.9%	5 909	7.4%	2 519	3.1%	4 057	5.1%	14 773	18.5%	2 733	16.3%	48.4%
Transfers and grants	32 850	32 850	4 345	13.2%	11 232	34.2%	11 912	36.3%	13 907	42.3%	41 396	126.0%	10 252	51.8%	35.7%
Other expenditure	105 127	105 127	67 751	64.4%	66 649	63.4%	64 950	61.8%	81 854	77.9%	281 204	267.5%	92 388	117.0%	(11.4%)
Loss on disposal of PPE	-	-	-	-		-		-		-	-	-	-	-	-
Surplus/(Deficit)	4 738	24 738	227 777		185 078		144 522		147 730		705 106		86 717		
Transfers recognised - capital	113 363	113 363	43 610	38.5%	37 015	32.7%	32 738	28.9%	-	-	113 363	100.0%		101.5%	-
Contributions recognised - capital	-		-	-		-		-		-	-	-		-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	118 101	138 101	271 387		222 093		177 260		147 730		818 469		86 717		
Taxation	-	-	-	-				-			-	-			
Surplus/(Deficit) after taxation	118 101	138 101	271 387		222 093		177 260		147 730		818 469		86 717		
Attributable to minorities		-	-				-		-			-		-	-
Surplus/(Deficit) attributable to municipality	118 101	138 101	271 387		222 093		177 260		147 730		818 469		86 717		
Share of surplus/ (deficit) of associate			-				-					-		-	-
Surplus/(Deficit) for the year	118 101	138 101	271 387		222 093		177 260		147 730		818 469		86 717		

						201	6/17						201	15/16	
	Bud	lget	First C	uarter	Second	Quarter	Third (	Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure												, and			
Source of Finance	133 363	153 363	18 091	13.6%	57 002	42.7%	28 646	18.7%	40 352	26.3%	144 091	94.0%	32 046	64.7%	25.9%
National Government	113 363	113 363	17 715	15.6%	50 911	44.9%	27 968	24.7%	39 767	35.1%	136 361	120.3%	25 241	72.6%	57.59
Provincial Government	-	-	-	-		-	-	-	-	-		-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants			17 715						39 767						·
Transfers recognised - capital	113 363	113 363	17 /15	15.6%	50 911	44.9%	27 968	24.7%	39 /6/	35.1%	136 361	120.3%	25 241	72.6%	57.59
Borrowing	20 000	40 000	375	1.9%	6 092	30.5%	678	1.7%	585	1.5%	7 730	19.3%	6 805	33.6%	(91.4%
Internally generated funds Public contributions and donations	20 000	40 000	3/5	1.9%	6 092		6/8		585		/ /30	19.3%	6 805		(91.4%
Public contributions and donations		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	133 363	153 363	18 091	13.6%	57 002	42.7%	28 646	18.7%	40 352	26.3%	144 091	94.0%	32 046	64.7%	
Governance and Administration	20 000	20 000	60	.3%	809	4.0%	678	3.4%	1 041	5.2%	2 588	12.9%	4 647	23.4%	
Executive & Council	20 000	20 000	60	.3%	809	4.0%	678	3.4%	1 041	5.2%	2 588	12.9%	4 647	23.4%	(77.6%
Budget & Treasury Office	-	-	-	-	-	-	-	-		-	-	-	-	-	-
Corporate Services		-	-	-	-	-		-		-	-	-	-	-	-
Community and Public Safety Community & Social Services	25 987	25 987 9 063	6 658 428	25.6%	19 996 15 258	76.9%	12 351 1 626	<b>47.5%</b> 17.9%	12 900 162	<b>49.6%</b> 1.8%	<b>51 906</b> 17 473	199.7% 192.8%	3 152 1 399		
Sport And Recreation	25 987	16 925	6 231	24.0%	4 739	18.2%	10 725	63.4%	12 738	75.3%	34 433	203.4%	1 753	50.6%	626.99
Public Safety			-	-		-		-		-	-	-	-	-	-
Housing			-	-		-		-		-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	39 913	39 913	3 266	8.2%	2 753	6.9%	3 489	8.7%	20 084	50.3%	29 592	74.1%	5 222		284.69
Planning and Development	9 854	9 854	3 266	33.1%	2 753	27.9%	3 489	35.4%	3 042	30.9%	12 550	127.4%	2 353		29.3%
Road Transport	30 059	30 059	-	-	-	-	-	-	17 042	56.7%	17 042	56.7%	2 870	43.0%	493.9%
Environmental Protection		-	-	-		-	-	-		-	-	-	-	-	-
Trading Services	47 463	67 463	8 107	17.1%	33 443	70.5%	12 128	18.0%	6 327	9.4%	60 005	88.9%	19 025		
Electricity	2 842	2 842	1 048	36.9%	1 755	61.8%	-	-	248	8.7%	3 051	107.4%	4 254		(94.2%
Waler	5 166	7 166	828	16.0%	11 296	218.7%	359	5.0%	1 614	22.5%	14 097	196.7%		22 853.4%	
Waste Water Management	39 455	57 455	6 230	15.8%	20 393	51.7%	11 769	20.5%	4 465	7.8%	42 856	74.6%	14 772	99.9%	(69.8%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments	2016/17  Budget First Quarter Second Quarter Third Quarter Fourth Quarter Year to E												201	5/16	
	Bud	laet	First C	Quarter	Second			Quarter	Fourth	Quarter	Year t	o Date		Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total	Q4 of 2015/16 to Q4 of 2016/17
R thousands								-		_		budget		budget	
Cash Flow from Operating Activities															
Receipts	1 936 297	1 936 297	460 994	23.8%	431 763	22.3%	375 591	19.4%	251 742	13.0%	1 520 090	78.5%	279 658	83.9%	(10.0%)
Property rates, penalties and collection charges	181 498	181 498	65 382	36.0%	66 355	36.6%	50 043	27.6%	46 193	25.5%	227 973	125.6%	63 156	108.9%	(26.9%)
Service charges	1 048 679	1 048 679	161 710	15.4%	167 521	16.0%	168 333	16.1%	171 789	16.4%	669 353	63.8%	159 357	68.2%	7.8%
Other revenue	81 343	81 343	22 201	27.3%	28 265	34.7%	24 896	30.6%	30 391	37.4%	105 752	130.0%	50 831	175.2%	
Government - operating	388 792	388 792	162 864	41.9%	128 121	33.0%	96 803	24.9%		-	387 788	99.7%	-	99.1%	
Government - capital	113 363	113 363	43 610	38.5%	37 015	32.7%	32 738	28.9%		-	113 363	100.0%	-	101.5%	
Interest	122 604	122 604	5 227	4.3%	4 486	3.7%	2 778	2.3%	3 370	2.7%	15 861	12.9%	6 313	13.3%	(46.6%)
Dividends	18	18	-	-		-				-				-	-
Payments Suppliers and employees	(1 844 417) (1 705 587)	(96 459) (95 947)	(384 420) (380 008)	20.8% 22.3%	(367 642)	19.9% 20.9%	(355 514) (343 583)	368.6% 358.1%	(287 019) (273 017)	297.6% 284.6%	(1 394 595) (1 353 010)	1 445.8% 1 410.2%	(354 662)	65.1% 69.5%	(19.1%) (20.7%)
Finance charges	(105 980)	(385)	(300 008)	.1%	(336 402)	20.9%	(343 363)	5.2%	(273 017)	24.5%	(1 353 010)	49.1%	(344 364)	6.9%	103.6%
Transfers and grants	(32 850)	(127)	(4 345)	13.2%	(11 232)	34.2%	(11 912)	9 345.2%	(13 907)	10 910.7%	(41 396)	32 476.4%	(10 252)	48.6%	35.7%
Net Cash from/(used) Operating Activities	91 880	1 839 838	76 574	83.3%	64 121	69.8%	20 076	1.1%	(35 276)	(1.9%)	125 495	6.8%	(75 004)		
Cash Flow from Investing Activities															
Receipts	342 983	362 983	_	-	_	_	_	_	_	_	_	-	_		_
Proceeds on disposal of PPE	20 000	40 000		_		_		_		_		-			
Decrease in non-current debtors	287 983	287 983	-	-		-		-		-	-	-			
Decrease in other non-current receivables	35 000	35 000	-	-	-	-		-		-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(133 363)	(153)	(18 091)	13.6%	(57 002)	42.7%	(28 646)	18 678.7%	(40 352)	26 311.3%	(144 091)	93 954.7%	(32 046)		25.9%
Capital assets	(133 363)	(153)	(18 091)	13.6%	(57 002)	42.7%	(28 646)	18 678.7%	(40 352)	26 311.3%	(144 091)	93 954.7%	(32 046)	81.3%	25.9%
Net Cash from/(used) Investing Activities	209 620	362 830	(18 091)	(8.6%)	(57 002)	(27.2%)	(28 646)	(7.9%)	(40 352)	(11.1%)	(144 091)	(39.7%)	(32 046)	81.3%	25.9%
Cash Flow from Financing Activities															
Receipts	25 000	25 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	10 000	10 000	-	-	-	-	-	-		-	-	-	-	-	-
Borrowing long term/refinancing			-	-	-	-		-		-	-	-	-	-	-
Increase (decrease) in consumer deposits	15 000	15 000	-	-		-	-	-		-	-	-	-	-	-
Payments Repayment of borrowing	-	-	-	-	-	-			-	-	-	-	-		-
Net Cash from/(used) Financing Activities	25 000	25 000	-					-					-	-	
*	326 500	2 227 668	58 483	17.9%	7 119	2.2%	(8 570)						(107 050)		(29.4%)
Net Increase/(Decrease) in cash held			322 333		380 816			(.4%)	(75 628) 379 365	(3.4%)	(18 596)			(36.3%)	(29.4%) 69.3%
Cash/cash equivalents at the year begin:	(322 324)	(322 324)		(100.0%)		(118.1%)	387 935	(120.4%)		(117.7%)	322 333	(100.0%)	224 094		
Cash/cash equivalents at the year end:	4 176	1 905 344	380 816	9 119.0%	387 935	9 289.5%	379 365	19.9%	303 737	15.9%	303 737	15.9%	117 043	(36.3%)	159.5%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days				Over 90 Days		Total		Actual Bad Debi Debi		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount %		Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	39 109	4.9%	20 037	2.5%	31 093	3.9%	712 332	88.8%	802 571	33.5%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	40 789	18.7%	11 078	5.1%	6 856	3.2%	158 862	73.0%	217 585	9.1%	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	17 034	7.5%	6 890	3.0%	6 155	2.7%	197 430	86.8%	227 509	9.5%	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	11 668	3.8%	19 256	6.2%	6 942	2.2%	270 992	87.7%	308 858	12.9%	-	-	-	
Receivables from Exchange Transactions - Waste Management	7 088	3.4%	13 754	6.6%	4 343	2.1%	183 711	87.9%	208 897	8.7%	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	880	1.6%	815	1.5%	775	1.4%	51 466	95.4%	53 937	2.3%	-	-	-	
Interest on Arrear Debtor Accounts	12 958	2.5%	12 676	2.4%	12 536	2.4%	488 248	92.7%	526 418	22.0%	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-			-		-		-	-	-	-	
Other	3 955	7.8%	978	1.9%	1 793	3.5%	43 907	86.7%	50 633	2.1%	-	-	-	
Total By Income Source	133 482	5.6%	85 485	3.6%	70 493	2.9%	2 106 948	87.9%	2 396 409	100.0%				
Debtors Age Analysis By Customer Group														
Organs of State	6 448	12.0%	3 338	6.2%	2 596	4.8%	41 432	77.0%	53 813	2.2%	-	-	-	
Commercial	44 242	9.7%	19 728	4.3%	10 376	2.3%	383 180	83.8%	457 527	19.1%	-	-	-	
Households	80 980	4.4%	61 074	3.3%	56 566	3.1%	1 635 062	89.2%	1 833 683	76.5%	-	-	-	
Other	1 811	3.5%	1 345	2.6%	955	1.9%	47 274	92.0%	51 386	2.1%	-	-		
Total By Customer Group	133 482	5.6%	85 485	3.6%	70 493	2.9%	2 106 948	87.9%	2 396 409	100.0%				

Part 5: Creditor Age Analysis

			31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	78 302	5.4%	568	-	51 217	3.5%	1 332 871	91.1%	1 462 958	43.9%
Bulk Water	50 001	2.8%	44 205	2.5%	44 063	2.5%	1 644 795	92.2%	1 783 065	53.5%
PAYE deductions	-	-	-		-	-		-		-
VAT (output less input)	-	-				-		-		-
Pensions / Retirement	-	-	-		-	-		-		-
Loan repayments	-	-				-		-		-
Trade Creditors	39 356	46.2%	17 286	20.3%	10 790	12.7%	17 668	20.8%	85 100	2.6%
Auditor-General	24	1.8%	32	2.4%	35	2.6%	1 222	93.1%	1 311	-
Other			-		-	-		-		
Total	167 683	5.0%	62 091	1.9%	106 106	3.2%	2 996 555	89.9%	3 332 434	100.0%

Contac	t Details
Municipal	Manager

Municipal Manager	Adv Mothusi F Lepheana	057 391 3231
Financial Manager	Mr Thahiso Tsoaeli	057 391 3416

Source Local Government Database

# FREE STATE: NALA (FS185) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure	2016/17  Budget First Quarter Second Quarter Third Quarter Fourth Quarter Year to Da										201	5/16			
	Bud	laet	First 0	Quarter	Second	Quarter	Third 0	Quarter	Fourth	Quarter	Year 1	to Date	Fourth	Quarter	1
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	388 686	354 091	101 643	26.2%	98 858	25.4%	98 040	27.7%	63 496	17.9%	362 036	102.2%	49 430	94.6%	28.5%
Property rates	21 485	19 945	4 976	23.2%	4 996	23.3%	5 049	25.3%	6 985	35.0%	22 007	110.3%	4 996	117.1%	39.8%
Property rates - penalties and collection charges	94 245	87 070	17 676	18.8%		24.4%	32 417	37.2%	25 747	29.6%	98 849	113.5%	18 254	96.6%	41.1%
Service charges - electricity revenue Service charges - water revenue	94 245 55 787	41 836	8 193	14.7%	23 009 12 762	24.4%	12 368	29.6%	10 962	29.6%	98 849 44 285	105.9%	11 013	96.6%	(.5%)
Service charges - water revenue  Service charges - sanitation revenue	32 477	28 761	7 188	22.1%	7 194	22.9%	7 182	25.0%	8 757	30.4%	30 320	105.4%	6 629	100.7%	32.1%
Service charges - samilation revenue  Service charges - refuse revenue	31 036	30 593	7 648	24.6%	7 649	24.6%	7 640	25.0%	7 639	25.0%	30 575	99.9%	7 079	96.6%	7.9%
Service charges - reluse revenue Service charges - other	31 030	30 343	/ 040	24.0%	7 049	24.0%	7 040	25.0%	365	25.0%	365	99.970	7079	90.0%	(100.0%)
Rental of facilities and equipment	977	693	29	2.9%	291	29.8%		.9%	51	7.3%	376	54.3%	142	136.8%	(64.4%)
Interest earned - external investments	***	073	638	2.770	383	27.070	364	.770	445	7.370	1 830	54.576	680	127.5%	(34.6%)
Interest earned - outstanding debtors	23 010	25 561	6 978	30.3%	5 803	25.2%	5 197	20.3%	1 902	7.4%	19 880	77.8%	(27)	66.0%	(7 061.3%)
Dividends received	25010	25 501			-	20.2.0		20.5%		1.400	17000		(21)	-	(1 001.5%)
Fines	150	167	44	29.3%	40	26.5%	58	34.9%	24	14.3%	166	99.3%	27	127.3%	(11.1%)
Licences and permits	-	-	0	27.570	-	20.570	0	34.770		14.530	0	77.570	0	10.0%	(100.0%)
Agency services								_							(100.0.0)
Transfers recognised - operational	118 583	110 970	47 368	39.9%	36 167	30.5%	27 367	24.7%	(2)		110 900	99.9%		97.2%	(100.0%)
Other own revenue	10 936	8 495	905	8.3%	565	5.2%	392	4.6%	621	7.3%	2 483	29.2%	639	59.9%	(2.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-		-	-	-	-	-	
Operating Expenditure	388 422	437 203	72 695	18.7%	103 478	26.6%	86 220	19.7%	75 798	17.3%	338 192	77.4%	92 768	72.5%	(18.3%)
Employee related costs	134 677	130 536	32 225	23.9%	32 470	24.1%	32 429	24.8%	30 993	23.7%	128 116	98.1%	30 993	97.2%	-
Remuneration of councillors	7 844	7 993	1 887	24.1%	1 833	23.4%	1 863	23.3%	1 897	23.7%	7 480	93.6%	1 887	105.2%	.6%
Debt impairment	10 313	20 240	-	-		-		-	-	-	-			-	-
Depreciation and asset impairment	27 760	57 703	-	-		-		-	-	-	-			-	-
Finance charges	16 000	24 052	5 423	33.9%	8 776	54.8%	8 297	34.5%	1 923	8.0%	24 419	101.5%	8 140	123.3%	(76.4%)
Bulk purchases	115 763	104 260	23 607	20.4%	28 403	24.5%	25 251	24.2%	29 700	28.5%	106 961	102.6%	32 137	102.1%	(7.6%)
Other Materials	6 758	1 217	747	11.0%	1 330	19.7%	904	74.2%	1 332	109.4%	4 312	354.3%	3 205	88.9%	(58.5%)
Contracted services	11 500	10 119	2 181	19.0%	2 854	24.8%	2 529	25.0%	2 064	20.4%	9 628	95.1%	4 436	115.3%	(53.5%)
Transfers and grants	24 000	34 517	168	.7%	14 646	61.0%	6 653	19.3%	2 276	6.6%	23 743	68.8%	1 980	76.2%	14.9%
Other expenditure	33 807	46 566	6 457	19.1%	13 167	38.9%	8 295	17.8%	5 613	12.1%	33 533	72.0%	9 989	101.5%	(43.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-		-	-	-	-	-	-
Surplus/(Deficit)	264	(83 112)	28 948		(4 621)		11 820		(12 302)		23 844		(43 337)		
Transfers recognised - capital	33 299	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	33 563	(83 112)	28 948		(4 621)		11 820		(12 302)		23 844		(43 337)		
Taxation			-	-		-	-			-		-			
Surplus/(Deficit) after taxation	33 563	(83 112)	28 948		(4 621)		11 820		(12 302)		23 844		(43 337)		
Attributable to minorities	-	-	-	-		-	-	-	-	-	-	-		-	
Surplus/(Deficit) attributable to municipality	33 563	(83 112)	28 948		(4 621)		11 820		(12 302)		23 844		(43 337)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-		-	-	-		-	-
Surplus/(Deficit) for the year	33 563	(83 112)	28 948		(4 621)		11 820		(12 302)		23 844		(43 337)		

						201	6/17						201	15/16	
	Buc	lget	First C	Quarter	Second	Quarter	Third (	Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
Source of Finance	34 300	34 300	10 598	30.9%	6 790	19.8%	4 675	13.6%	16 612	48.4%	38 675	112.8%	7 569		
National Government	33 300	33 300	10 582	31.8%	6 449	19.4%	4 675	14.0%	16 612	49.9%	38 318	115.1%	7 569	99.6%	119.59
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	33 300	33 300	10 582	31.8%	6 449	19.4%	4 675	14.0%	16 612	49.9%	38 318	115.1%	7 569	64.0%	119.5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 000	1 000		-	-	-	-	-	-	-	-	-	-	203.1%	-
Public contributions and donations	-	-	16	-	341	-	-	-	-	-	357	-	-	-	-
Capital Expenditure Standard Classification	34 300	34 300	10 598	30.9%	6 790	19.8%	4 675	13.6%	16 612	48.4%	38 675	112.8%	7 569		
Governance and Administration	1 000	1 000	16	1.6%	341	34.1%	-	-	-	-	357	35.7%	-	4.4%	-
Executive & Council		-	-	-		-	-	-		-	-	-	-	-	-
Budget & Treasury Office	1 000	1 000	16	1.6%	341	34.1%	-	-	-	-	357	35.7%	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety Community & Social Services	1 793	1 793	-	-	-	-			201	11.2%	201	11.2%		87.1% 45.2%	(100.0%)
Sport And Recreation	1 793	1 793	-	-		-		-	201	11.2%	201	11.2%	-	99.4%	(100.0%)
Public Safety		-	-	-	-	-	-	-		-	-	-	-	-	
Housing		-	-	-	-	-	-	-		-	-	-	-	-	-
Health		-	-	-		-		-		-	-	-	-	-	-
Economic and Environmental Services	16 437	16 437	6 700	40.8%	3 099	18.9%	611	3.7%	310	1.9%	10 720	65.2%	7 569	128.8%	(95.9%)
Planning and Development	1 415	1 415	259	18.3%	199	14.0%	461	32.5%	310	21.9%	1 229	86.8%	410	685.1%	(24.4%)
Road Transport	15 022	15 022	6 441	42.9%	2 900	19.3%	151	1.0%		-	9 491	63.2%	7 159	125.6%	(100.0%)
Environmental Protection		-	-	-		-	-	-		-	-	-	-	-	-
Trading Services	15 070	15 070	3 882	25.8%	3 350	22.2%	4 063	27.0%	16 101	106.8%	27 397	181.8%	-	9.5%	
Electricity	5 000	5 000	3 199	64.0%	-	-	2 138	42.8%	1 108	22.2%	6 444	128.9%	-	8.8%	(100.0%)
Water	4 042	4 042	-	-	737	18.2%	-	-	3 657	90.5%	4 394	108.7%	-	-	(100.0%)
Waste Water Management	6 028	6 028	683	11.3%	2 613	43.4%	1 926	31.9%	11 337	188.1%	16 559	274.7%	-	14.4%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments		2016/17  Budget First Quarter Second Quarter Third Quarter Fourth Quarter Year to											201	15/16	
	Buc	laet	First C	Quarter	Second			Quarter	Fourth	Quarter	Year t	o Date		Quarter	1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total	Q4 of 2015/16 to Q4 of 2016/17
R thousands												budget		budget	
Cash Flow from Operating Activities															
Receipts	421 985	365 961	112 907	26.8%	79 174	18.8%	83 807	22.9%	37 505	10.2%	313 393	85.6%	30 785	71.4%	21.8%
Property rates, penalties and collection charges	21 485	19 945	3 001	14.0%	4 523	21.1%	5 333	26.7%	5 381	27.0%	18 237	91.4%	4 601	98.4%	17.0%
Service charges	213 545	188 260	33 734	15.8%	30 665	14.4%	28 025	14.9%	31 032	16.5%	123 455	65.6%	23 256	54.3%	33.4%
Other revenue	12 063	9 355	6 829	56.6%	841	7.0%	343	3.7%	668	7.1%	8 681	92.8%	2 387	188.8%	(72.0%)
Government - operating	118 583	83 541	47 374	40.0%	36 167	30.5%	27 368	32.8%	-	-	110 909	132.8%	-	97.1%	-
Government - capital	33 299	39 299	16 764	50.3%	6 979	21.0%	22 556	57.4%	-	-	46 299	117.8%	-	68.2%	-
Interest	23 010	25 561	5 205	22.6%		-	182	.7%	424	1.7%	5 812	22.7%	541	4.3%	(21.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(350 349)	(359 260)	(81 140) (75 544)	23.2% 24.3%	(77 388) (62 741)	22.1% 20.2%	(62 391) (55 738)	17.4% 18.5%	(52 424) (50 148)	14.6% 16.7%	(273 342) (244 171)	76.1% 81.2%	(63 133) (63 133)		(17.0%) (20.6%)
Suppliers and employees Finance charges	(310 349)	(24 052)		24.5%	(62 /41)	20.2%	(55 /38)	18.5%	(50 148)	16.7%	(5 421)	22.5%	(63 133)	.1%	(20.6%)
Transfers and grants	(24 000)	(34 517)	(175)	.7%	(14 646)	61.0%	(6 653)	19.3%	(2 276)	6.6%	(23 750)	68.8%		.176	(100.0%)
Net Cash from/(used) Operating Activities	71 636	6 701	31 767	44.3%	1 786	2.5%	21 416	319.6%	(14 919)	(222.6%)	40 051	597.7%	(32 348)	47.6%	
Cash Flow from Investing Activities															
Receipts	1 000						_			_					
Proceeds on disposal of PPE	1 000	-	-		-	-		-		-			-	-	-
Decrease in non-current debtors		_	_	_		_	_	_						-	_
Decrease in other non-current receivables		-	-	-		-	-	-		-	-		-	-	-
Decrease (increase) in non-current investments	-	-	-	-		-	-	-		-	-	-	-	-	-
Payments	(33 299)	-	(10 595)	31.8%	(6 790)	20.4%	(4 675)	-	(16 612)	-	(38 672)	-	(16 858)	-	(1.5%)
Capital assets	(33 299)	-	(10 595)	31.8%	(6 790)	20.4%	(4 675)	-	(16 612)	-	(38 672)	-	(16 858)	-	(1.5%)
Net Cash from/(used) Investing Activities	(32 299)	-	(10 595)	32.8%	(6 790)	21.0%	(4 675)	-	(16 612)	-	(38 672)	-	(16 858)	-	(1.5%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-		-	-	-		-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-		-	-	-		-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(3 000)	-	(4 481)	-	-	-	-	-	(7 481)	-	(3 000)		(100.0%)
Repayment of borrowing  Net Cash from/(used) Financing Activities	-	-	(3 000)	-	(4 481) (4 481)	-	-	-	-		(7 481) (7 481)	-	(3 000)	-	(100.0%)
	-			•		•		•	-						
Net Increase/(Decrease) in cash held	39 337	6 701	18 172	46.2%	(9 484)	(24.1%)	16 741	249.8%	(31 531)	(470.5%)	(6 102)	(91.1%)	(52 207)	(16.0%)	(39.6%)
Cash/cash equivalents at the year begin:	14 877	-	11 180	75.2%	29 352	197.3%	19 869	-	36 610	-	11 180	-	56 841	-	(35.6%)
Cash/cash equivalents at the year end:	54 214	6 701	29 352	54.1%	19 869	36.6%	36 610	546.3%	5 079	75.8%	5 079	75.8%	4 635	7.2%	9.6%

Part 4: Debtor Age Analysis

	0 - 30				61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 421	4.1%	2 725	1.3%	2 962	1.5%	189 181	93.1%	203 288	37.8%	-	-	84 102	41.09
Trade and Other Receivables from Exchange Transactions - Electricity	6 997	17.4%	1 671	4.1%	1 377	3.4%	30 255	75.1%	40 301	7.5%		-	23 922	59.09
Receivables from Non-exchange Transactions - Property Rates	2 197	4.7%	1 187	2.5%	780	1.7%	42 535	91.1%	46 698	8.7%	-	-	23 837	51.09
Receivables from Exchange Transactions - Waste Water Management	2 502	4.2%	1 892	3.2%	1 783	3.0%	53 735	89.7%	59 911	11.1%		-	36 140	60.09
Receivables from Exchange Transactions - Waste Management	7 414	8.7%	2 212	2.6%	2 164	2.5%	73 499	86.2%	85 289	15.9%	-	-	52 290	61.09
Receivables from Exchange Transactions - Property Rental Debtors	23	1.1%	18	.8%	17	.8%	2 093	97.3%	2 150	.4%		-	15	-
Interest on Arrear Debtor Accounts	-	-	-		-	-	-	-	-	-	-	-		-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-		-	-	-	-	-	-	-	-	-	-
Other	4 167	4.2%	3 150	3.1%	3 049	3.0%	89 867	89.7%	100 233	18.6%	-	-	56 519	56.09
Total By Income Source	31 720	5.9%	12 855	2.4%	12 131	2.3%	481 164	89.5%	537 870	100.0%		-	276 825	51.0%
Debtors Age Analysis By Customer Group														
Organs of State	1 236	5.4%	534	2.3%	542	2.3%	20 767	90.0%	23 079	4.3%	-	-	18 808	81.09
Commercial	7 765	13.4%	2 251	3.9%	1 862	3.2%	46 158	79.5%	58 037	10.8%	-	-	32 295	55.09
Households	22 456	5.0%	9 993	2.2%	9 638	2.1%	409 369	90.7%	451 455	83.9%	-	-	221 601	49.09
Other	263	5.0%	77	1.5%	89	1.7%	4 869	91.9%	5 299	1.0%	-	-	4 121	77.09
Total By Customer Group	31 720	5.9%	12 855	2.4%	12 131	2.3%	481 164	89.5%	537 870	100.0%			276 825	51.09

Part 5: Creditor Age Analysis

			31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount %		Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	19 260	10.9%	5 569	3.2%	7 634	4.3%	143 438	81.5%	175 900	52.0%
Bulk Water	9 306	7.0%	3 727	2.8%	3 874	2.9%	115 909	87.3%	132 816	39.3%
PAYE deductions	-	-	-	-		-		-	-	-
VAT (output less input)	-	-		-		-		-	-	-
Pensions / Retirement	-	-		-		-		-	-	-
Loan repayments	-	-	-	-		-	-	-	-	-
Trade Creditors	3 197	11.2%	1 759	6.2%	622	2.2%	23 016	80.5%	28 594	8.5%
Auditor-General	18	3.1%	24	4.3%		-	524	92.6%	566	.2%
Other	170	85.0%	7	3.6%	0	.2%	22	11.2%	200	.1%
Total	31 950	9.5%	11 086	3.3%	12 131	3.6%	282 909	83.7%	338 076	100.0%

Contac	ct Details	
Municipal	Manager	

Municipal Manager	Mr Boitumelo C Mokomela	056 514 9200
Financial Manager	Mr S. Busakwe	056 514 9200

Source Local Government Database

# FREE STATE: LEJWELEPUTSWA (DC18) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

-	Bud	lant	First C	t	2016/17  Rudget First Quarter Second Quarter Third Quarter Fourth Quarter Year to Date										
			FIISL	uarter	Second	Quarter	Third (	Quarter	Fourth	Quarter	Year t	to Date	Fourth	Quarter	1
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	118 400	121 291	51 060	43.1%	40 875	34.5%	63 121	52.0%	2 238	1.8%	157 294	129.7%	2 319	103.2%	(3.5%)
Property rates	110 400	121 271	31 000	43.170	40 073	34.570	03 121	32.070	2 2 3 0	1.070	137 274	127.770	2317	103.270	(3.370)
Property rates - penalties and collection charges															
Service charges - electricity revenue	_	_	_	_		_		_		_					_
Service charges - water revenue			_	_		-		_					-		-
Service charges - sanitation revenue	_	_	_	_		_		_		_					_
Service charges - refuse revenue			_	_		-		_					-		-
Service charges - other			_	_		-		_					-		-
Rental of facilities and equipment			_	_		-		_					-		-
Interest earned - external investments	1 840	3 780	303	16.4%	1 616	87.9%	2 046	54.1%	1 273	33.7%	5 238	138.6%	2 005	258.8%	(36.5%
Interest earned - outstanding debtors	293	330	186	63.5%	62	21.1%		-			248	75.1%	172	191.1%	(100.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines	-	-	-	-		-	-	-	-		-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	116 162	116 513	50 488	43.5%	39 002	33.6%	29 232	25.1%	-		118 722	101.9%	-	100.0%	-
Other own revenue	105	630	84	79.6%	195	185.7%	31 843	5 054.1%	964	153.1%	33 087	5 251.4%	142	264.7%	578.0%
Gains on disposal of PPE	-	38	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	117 700	119 340	27 597	23.4%	26 288	22.3%	22 525	18.9%	25 802	21.6%	102 212	85.6%	28 702	90.4%	(10.1%)
Employee related costs	65 750	64 682	14 515	22.1%	14 958	22.8%	14 663	22.7%	16 358	25.3%	60 495	93.5%	14 445	92.5%	13.2%
Remuneration of councillors	8 721	9 5 2 6	1 831	21.0%	1 910	21.9%	2 148	22.6%	2 065	21.7%	7 955	83.5%	2 145	90.6%	(3.7%
Debt impairment			-	-	-	-		-			-	-	-	-	-
Depreciation and asset impairment	8 030	8 0 3 0	889	11.1%	868	10.8%	823	10.2%	864	10.8%	3 443	42.9%	947	57.4%	(8.8%
Finance charges	1 233	1 233	344	27.9%	323	26.2%	-	-	-	-	667	54.1%	314	91.7%	(100.0%
Bulk purchases	-	-	-	-	-	-	-	-	-		-		-	-	-
Other Materials	-	-	-	-	-	-	-	-	-		-		-	-	-
Contracted services	1 107	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	3 550	4 052	3 500	98.6%	-	-	-	-	527	13.0%	4 027	99.4%	199		164.59
Other expenditure	29 310	31 817	6 518	22.2%	8 230	28.1%	4 891	15.4%	5 988	18.8%	25 625	80.5%	10 651	92.9%	(43.8%
Loss on disposal of PPE	-	-	-	-		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	700	1 951	23 463		14 587		40 596		(23 565)		55 082		(26 383)		
Transfers recognised - capital		-	-	-		-	-	-			-	-		-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	700	1 951	23 463		14 587		40 596		(23 565)		55 082		(26 383)		
Taxation	-		-	-		-	-	-	-	-	-	-			-
Surplus/(Deficit) after taxation	700	1 951	23 463		14 587		40 596		(23 565)		55 082		(26 383)		
Attributable to minorities			-				-				-			-	-
Surplus/(Deficit) attributable to municipality	700	1 951	23 463		14 587		40 596		(23 565)		55 082		(26 383)		
Share of surplus/ (deficit) of associate		-							, , , , , ,	-		-	, , , , , ,	-	
Surplus/(Deficit) for the year	700	1 951	23 463		14 587		40 596		(23 565)		55 082		(26 383)		

						201	6/17						201	15/16	
	Bud	dget	First 0	Quarter	Second	Quarter	Third (	Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	% of adjusted	Q4 of 2015/16 to Q4 of 2016/17
R thousands												budget		budget	
Capital Revenue and Expenditure															
Source of Finance	700	3 014	31	4.5%	107	15.3%	558	18.5%	689	22.9%	1 386	46.0%	331	40.5%	108.4%
National Government	-		_	-	_	-	-	-	_		-	-	-	-	
Provincial Government	-	-	-	-	-	-		-	-		-	-	-	-	-
District Municipality			_	-	-			-			_	-	-		
Other transfers and grants	-	-	-	-	-	-		-	-		-	-	-	-	-
Transfers recognised - capital	-	-		-	-			-	-	-		-	-		-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	700	3 014	31	4.5%	107	15.3%	558	18.5%	689	22.9%	1 386	46.0%	331	40.5%	108.4%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	700	3 014	31	4.5%	107	15.3%	558	18.5%	689	22.9%	1 386	46.0%	331	40.5%	108.4%
Governance and Administration	625	2 853	-	-	107	17.2%	513	18.0%	640	22.4%	1 260	44.2%	329	40.0%	94.9%
Executive & Council	190	767	-		57	30.0%	237	30.9%	147		441	57.6%	71		
Budget & Treasury Office	370	1 957	-	-	37	10.0%	169	8.6%	490		696	35.6%	201	37.1%	
Corporate Services	65	129	-	-	13	20.4%	107	82.8%	3		123	95.3%	57	64.5%	
Community and Public Safety	-	51	-	-	-	-	12	23.6%	26		38	75.2%	-	-	(100.0%)
Community & Social Services		51	-	-		-	12	23.6%	26	51.6%	38	75.2%	-	-	(100.0%)
Sport And Recreation		-	-	-	-	-		-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health			1.		-	-	1.		1.		1				
Economic and Environmental Services	75 20	111	31	41.7%	-	-	33	29.8%	23	20.4%	87	78.4%	2	53.3%	
Planning and Development	20	32	1	36.9%		-	2	4.7%	-	-	7	27.8%	2	108.6%	(100.0%)
Road Transport Environmental Protection	- 55	70	24	43.4%	-	-	32	40.0%	23	28.7%	78	99.0%	-	27.7%	(100.0%)
	55	/9		43.4%	-							99.0%	-		(100.0%)
Trading Services Electricity	-	-	-	-		-	-	-	-		-	-	-	-	-
Water		1	-	_	-			-	-	-	-	_	-	-	-
Waste Water Management			-				-	-			-		-		
Waste Management Waste Management		1	-	_	-		-	-	-	-	-	_	-	-	-
Other															
Olliei	1 -			1						1 -		1 -			

						201	6/17						201	15/16	
	Bud	lget	First C	uarter	Second	Quarter	Third C	Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2015/16 to Q4 of 2016/17
R thousands												budget		budget	
Cash Flow from Operating Activities															
Receipts	118 400	120 923	55 114	46.5%	352 631	297.8%	92 839	76.8%	42 849	35.4%	543 433	449.4%	74 251	328.6%	(42.3%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges			-					-				-		-	
Other revenue	105	630	5 415	5 152.1%	313 555	298 339.6%	61 854	9 811.9%	41 576	6 595.1%	422 399	67 005.0%	72 246	242 030.7%	(42.5%
Government - operating	116 162	116 513	49 316	42.5%	37 460	32.2%	29 232	25.1%	-	-	116 008	99.6%	-	100.0%	-
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	2 133	3 780	383	18.0%	1 616	75.8%	1 753	46.4%	1 273	33.7%	5 025	132.9%	2 005	257.1%	(36.5%
Dividends						-		-		-				-	
Payments Suppliers and employees	(109 670) (104 887)	(110 820) (105 535)	(68 169) (64 669)	<b>62.2%</b> 61.7%	(318 810) (318 810)	290.7% 304.0%	(61 567) (61 567)	55.6% 58.3%	(69 479) (69 479)	62.7% 65.8%	(518 025) (514 525)	467.4% 487.5%	(27 587) (26 587)	221.3% 229.6%	151.99
Finance charges	(1 233)	(103 333)	(04 009)	01.770	(310 010)	304.076	(01 307)	30.370	(07 477)	03.070	(314 323)	407.576	(20 307)	103.1%	
Transfers and grants	(3 550)	(4 052)	(3 500)	98.6%				-			(3 500)	86.4%	(1 000)	76.9%	(100.0%
Net Cash from/(used) Operating Activities	8 730	10 104	(13 055)	(149.5%)	33 821	387.4%	31 272	309.5%	(26 631)	(263.6%)	25 408	251.5%	46 665	5 373.6%	(157.1%
Cash Flow from Investing Activities															
Receipts	_	38	_			_	_	-	_	_	_	-	_	_	_
Proceeds on disposal of PPE		38	-					-				-		-	
Decrease in non-current debtors	-		-			-		-		-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-			-	-	-		-	-	-	-		-
Payments	(700)	(3 014)	-	-	(111)	15.9%	(558)	18.5%	(678)	22.5%	(1 348)	44.7%	(331)		
Capital assets  Net Cash from/(used) Investing Activities	(700)	(3 014)		-	(111) (111)	15.9% 15.9%	(558) (558)	18.5% 18.7%	(678) (678)	22.5% 22.8%	(1 348)	44.7% 45.3%	(331)	43.1%	
	(700)	(2 770)	-	-	(111)	13.770	(330)	10.770	(070)	22.070	(1 340)	43.370	(331)	3.3 A	103.17
Cash Flow from Financing Activities															
Receipts Short term loans	-	-	-	-	-	-	-	-	-	-	-	-		-	-
Snort term toans  Borrowing long term/refinancing		-	-	-	-			-	-		-	-	-	-	-
Increase (decrease) in consumer deposits															
Payments	(2 234)	(2 863)	_			_	(1 744)	60.9%	_		(1 744)	60.9%	(50 000)	6 016.4%	(100.0%
Repayment of borrowing	(2 234)	(2 863)	-	-	-	-	(1 744)	60.9%	-	-	(1 744)	60.9%	(50 000)	6 016.4%	(100.0%
Net Cash from/(used) Financing Activities	(2 234)	(2 863)	-	-	-	-	(1 744)	60.9%	-	-	(1 744)	60.9%	(50 000)	6 016.4%	(100.0%
Net Increase/(Decrease) in cash held	5 796	4 264	(13 055)	(225.2%)	33 710	581.6%	28 970	679.3%	(27 309)	(640.4%)	22 316	523.3%	(3 666)	(14.1%)	644.9%
Cash/cash equivalents at the year begin:	18 069	14 632	14 632	81.0%	1 578	8.7%	35 288	241.2%	64 258	439.1%	14 632	100.0%	18 493	169.6%	247.5%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debi Debi		Impairment -B Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-		-	-		
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-		-	-		
Other	-		-	-	-	-	10 246	100.0%	10 246	100.0%	-			
Total By Income Source				-	-		10 246	100.0%	10 246	100.0%			-	
Debtors Age Analysis By Customer Group														
Organs of State		-	-		-		-	-			-		-	
Commercial	-		-	-	-	-	-	-			-			
Households	-	-	-		-	-	-	-			-		-	
Other	-	-	-	-	-	-	10 246	100.0%	10 246	100.0%	-	-	-	
Total By Customer Group							10 246	100.0%	10 246	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	Tot	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-			-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-			-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-			-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-			-	-	-	-	-
Other	850	100.0%		-	-	-	-	-	850	100.0%
Total	850	100.0%		-		-			850	100.0%

Contact Details	

Municipal Manager	Ms P M E Kaota	057 391 8096
Financial Manager	Mr P K Pitso	057 391 8902

Source Local Government Database

# FREE STATE: SETSOTO (FS191) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure						201	6/17						201	5/16	
	Bud	laet	First 0	Quarter	Second	Quarter	Third	Quarter	Fourth	Quarter	Year 1	o Date	Fourth	Quarter	1
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue Properly rates Properly rates - penalties and collection charges Service charges - electricity revenue Service charges - water revenue Service charges - sentiation revenue Service charges - service revenue Service charges - other Restai of facilities and equipment Interest earnet - external investments	450 649 44 250 - 87 234 60 638 21 203 27 902 - 1 561 2 200	450 649 44 250 - 87 234 60 638 21 203 27 902 - 1 561 2 200	120 602 11 673 - 20 093 13 616 6 308 8 319 - 409 448	26.8% 26.4% - 23.0% 22.5% 29.8% - - 26.2% 20.3%	126 348 11 864 - 13 594 11 996 6 351 7 794 - 364 1 565	28.0% 26.8% - 15.6% 19.8% 30.0% 27.9% - 23.3% 71.2%	102 508 14 860 - 14 094 11 845 6 350 8 522 - 377 226	22.7% 33.6% - 16.2% 19.5% 29.9% 30.5% - 24.1% 10.3%	67 339 16 235 - 15 058 13 348 6 356 8 517 - 389 609	14.9% 36.7% - 17.3% 22.0% 30.0% 30.5% - 24.9% 27.7%	416 797 54 632 - 62 840 50 804 25 366 33 151 - 1 539 2 848	92.5% 123.5% 72.0% 83.8% 119.6% 118.8% - 98.6% 129.4%	62 364 11 519 - 16 725 13 870 5 265 6 202 1 593 302 387	107.5% 109.9% - 87.7% 125.4% 113.3% 102.1% - 117.9% 334.9%	8.0% 40.9% - (10.0%) (3.8%) 20.7% 37.3% (100.0%) 29.1% 57.3%
Inferest earned - outstanding debtors Dividents received Fines Licences and permits Agency services Transfers recognised - operational Other own revenue Cales on deptoral Cales on deptoral Cales on deptoral FPE Cales on deptoral	28 568 40 111 44 - 164 563 12 335	28 568 40 111 44 - 164 563 12 335	4 884 40 78 1 - 53 953 781	17.1% 99.6% 70.5% 1.4% - 32.8% 6.3%	3 585 - 82 11 - 68 829 313	12.5% 73.8% 25.0% - 41.8% 2.5%	4 665 - 79 19 - 40 367 1 105	16.3% 71.4% 42.9% - 24.5% 9.0%	6 043 - 71 8 - - 705	21.2% - 63.7% 17.8% - - 5.7%	19 177 40 310 38 - 163 149 2 904	67.1% 99.6% 279.4% 87.1% - 99.1% 23.5%	6 065 - 104 16 - - 317	67.5% 207.0% 404.9% 250.4% - 114.6% 97.6% 3.0%	(.4%) (31.8%) (49.5%) - - 122.6%
Operating Expenditure Employee related costs Remuneration of counciliers Delst impairment Despeciation and asset impairment Finance charges Bulk purchases Other Materials Contracted sentions Transfers and grants Other compenditure Loss on disposal of PPE	440 992 173 039 10 714 28 000 33 573 1 745 74 000 - - 33 682 2 763 83 477	440 992 173 039 10 714 28 000 33 573 1 745 74 000 - - 33 682 2 763 83 477	81 011 43 620 2 493 - 0 18 571 - 2 202 380 13 744	18.4% 25.2% 23.3% - - 25.1% - 6.5% 13.8%	216 664 42 372 2 547 29 756 109 906 1 026 12 507 - 5 903 19 12 629	49.1% 24.5% 23.8% 106.3% 58.8% 16.9% - 17.5% .7%	105 409 42 509 2 892 - 33 633 656 12 405 - 3 523 2 747 7 045	23.9% 24.6% 27.0% - 100.2% 37.6% 16.8% - 10.5% 99.4% 8.4%	127 307 39 567 2 820 36 465 1 178 22 459 5 047 5 679 14 092	28.9% 22.9% 26.3% 108.6% 67.5% 30.3% - 15.0% 205.5% 16.9%	530 391 168 068 10 752 29 756 180 004 2 860 65 942 - 16 675 8 825 47 509	120.3% 97.1% 100.4% 106.3% 536.2% 163.9% 89.1% - 49.5% 319.4%	76 927 39 472 2 585 (6 000) (3 341) 410 12 549 - 4 626 6 050 20 577	75.2% 100.0% 99.2% (12.2%) (10.9%) 38.0% 71.8% - 72.0% 132.2%	65.5% 2% 9.1% (100.0%) (1 191.4%) 187.3% 79.0% - 9.1% (6.1%)
Surplus/(Deficit)	9 657	9 657	39 591		(90 317)		(2 901)		(59 968)		(113 595)		(14 564)		
Transfers recognised - capital Contributions recognised - capital Contributed assets	79 552 - -	79 552 - -	43 494	54.7%	11 145 :	14.0%	61 526 - -	77.3%	-	-	116 165 - -	146.0%		61.4%	-
Surplus/(Deficit) after capital transfers and contributions	89 209	89 209	83 085		(79 172)		58 625		(59 968)		2 570		(14 564)		
Taxation	-	-	-	-					-	-		-	-	-	-
Surplus/(Deficit) after taxation	89 209	89 209	83 085		(79 172)		58 625		(59 968)		2 570		(14 564)		
Attributable to minorities	-			-		-		-		-		-			-
Surplus/(Deficit) attributable to municipality	89 209	89 209	83 085		(79 172)		58 625		(59 968)		2 570		(14 564)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	89 209	89 209	83 085		(79 172)		58 625		(59 968)		2 570		(14 564)		

						201								15/16	
	Buc	lget	First 0	Quarter	Second	Quarter	Third (	Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/1 to Q4 of 2016/
R thousands												budget		buuget	
Capital Revenue and Expenditure															
Source of Finance	89 052	88 983	24 311	27.3%	27 687	31.1%	13 496	15.2%	36 148	40.6%	101 642	114.2%	12 877	101.8%	
National Government	79 552	79 552	24 285	30.5%	27 687	34.8%	13 496	17.0%	36 134	45.4%	101 603	127.7%	9 497	154.5%	280.
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	79 552	79 552	24 285	30.5%	27 687	34.8%	13 496	17.0%	36 134	45.4%	101 603	127.7%	9 497	154.5%	280.
Borrowing	9 500	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds		9 431	26	-	-	-	-	-	-	-	26	.3%	1 500		
Public contributions and donations	-	-	-	-	-	-	-	-	14	-	14	-	1 880	-	(99.3
Capital Expenditure Standard Classification	89 052	88 983	24 311	27.3%	27 687	31.1%	13 496	15.2%	36 148	40.6%	101 642	114.2%	12 877	101.8%	180.7
Governance and Administration	9 500	11 150	26	.3%	-	-	-	-	-	-	26	.2%	1	16.2%	(100.0
Executive & Council		1 500	26			-	-	-	-	-	26	1.7%	1	16.2%	
Budget & Treasury Office	-	9 595	-	-	-	-	-	-	-	-	-	-	-	3.8%	
Corporate Services	9 500	55	-	-	-	-	-	-	-	-	-	-	-	35.4%	
Community and Public Safety Community & Social Services	7 049	5 629	2 354	33.4%	6 399	90.8%	434	7.7%	1 680	29.9%	10 868	193.1%	3 373 2 055		(50.2
Sport And Recreation	7 049	5 629	2 354	33.4%	6 399	90.8%	434	7.7%	1 667	29.6%	10 854	192.8%	1 318	71.5%	26.
Public Safety		-	-	-	-	-	-	-	14	-	14	-		-	(100.0
Housing		-	-	-		-	-	-	-	-	-	-		-	
Health	-	-	-	-	-	-	-	-	-	-	-	-			
Economic and Environmental Services	7 424	7 424	1 286	17.3%	8 501	114.5%	3 478	46.9%	13 666	184.1%	26 932	362.8%	6 458	79.6%	111.6
Planning and Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	7 424	7 424	1 286	17.3%	8 501	114.5%	3 478	46.9%	13 666	184.1%	26 932	362.8%	6 458	79.6%	111.6
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	65 079	64 780	20 646	31.7%	12 786	19.6%	9 584	14.8%	20 801	32.1%	63 816	98.5%	3 045		
Electricity	6 000	5 200	4 259	71.0%	1 287	21.5%	-	-	-	-	5 546	106.7%	1 769	23.2%	
Water	30 716	32 716	15 805	51.5%	11 499	37.4%	8 483	25.9%	17 666	54.0%	53 453	163.4%	-	-	(100.0
Waste Water Management	13 734	13 734	223	1.6%	-	-	1 101	8.0%	3 135	22.8%	4 458	32.5%	-	60.9%	
Waste Management	14 630	13 130	358	2.5%	-	-	-	-	-	-	358	2.7%	1 277	25.4%	(100.0
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

						201	6/17						201	15/16	
	Bud	lget	First C	uarter	Second	Quarter	Third C	Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2015/16 to Q4 of 2016/17
R thousands								-		-		budget		budget	
Cash Flow from Operating Activities															
Receipts	444 968	432 383	146 566	32.9%	126 454	28.4%	129 561	30.0%	45 072	10.4%	447 654	103.5%	42 681	102.4%	5.6%
Property rates, penalties and collection charges	33 188	17 798	2 081	6.3%	7 848	23.6%	4 803	27.0%	5 074	28.5%	19 806	111.3%	2 734	56.3%	85.6%
Service charges	147 733	125 657	22 148	15.0%	24 097	16.3%	22 321	17.8%	24 316	19.4%	92 883	73.9%	23 118	73.8%	5.2%
Other revenue	4 551	23 405	24 424	536.6%	12 095	265.7%	15 153	64.7%	14 253	60.9%	65 926	281.7%	15 993	1 236.4%	(10.9%)
Government - operating	164 563	179 563	69 811	42.4%	55 713	33.9%	41 867	23.3%	-	-	167 391	93.2%	-	116.3%	-
Government - capital	79 552	81 807	26 583	33.4%	25 775	32.4%	43 366	53.0%		-	95 724	117.0%	-	112.6%	-
Interest	15 341	4 113	1 478	9.6%	926	6.0%	2 050	49.9%	1 428	34.7%	5 883	143.0%	836	14.9%	70.8%
Dividends	40	40	40	99.6%							40	99.6%		103.5%	
Payments Suppliers and employees	(357 682) (353 175)	(351 510) (342 007)	(109 748) (109 368)	30.7% 31.0%	(98 962) (97 917)	27.7% 27.7%	(77 700) (74 296)	22.1% 21.7%	(83 871) (77 014)	23.9% 22.5%	(370 281) (358 595)	105.3% 104.9%	(85 535) (79 075)		(1.9%)
Finance charges	(1745)	(2 057)	(109.300)	31.0%	(1 026)	58.8%	(656)	31.9%	(1 178)	57.2%	(2 860)	139.0%	(410)		187.3%
Transfers and grants	(2 763)	(7 446)	(380)	13.8%	(1020)	.7%	(2 747)	36.9%	(5 679)	76.3%	(8 825)	118.5%	(6 050)		(6.1%)
Net Cash from/(used) Operating Activities	87 286	80 873	36 818	42.2%	27 492	31.5%	51 861	64.1%	(38 798)	(48.0%)	77 373	95.7%	(42 854)		(9.5%)
Cash Flow from Investing Activities															
Receipts							_			_					
Proceeds on disposal of PPE					-	-		-	-			-	-	-	-
Decrease in non-current debtors			_	_		_		_		_	_	-		-	-
Decrease in other non-current receivables			-	-		-		-		-	-	-	-	-	-
Decrease (increase) in non-current investments	-		-	-		-		-		-	-	-	-	-	-
Payments	(89 052)	(88 982)		19.9%	(23 687)	26.6%	(15 128)	17.0%	(10 262)	11.5%	(66 792)	75.1%	(15 742)		(34.8%)
Capital assets	(89 052)	(88 982)	(17 715)	19.9%	(23 687)	26.6%	(15 128)	17.0%	(10 262)	11.5%	(66 792)	75.1%	(15 742)		(34.8%)
Net Cash from/(used) Investing Activities	(89 052)	(88 982)	(17 715)	19.9%	(23 687)	26.6%	(15 128)	17.0%	(10 262)	11.5%	(66 792)	75.1%	(15 742)	103.5%	(34.8%)
Cash Flow from Financing Activities															
Receipts		(32)	(31)	-	(0)	-	(24)	75.4%	(26)	81.5%	(82)	255.4%	2	1.0%	(1 236.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	76	.3%	(100.0%)
Increase (decrease) in consumer deposits		(32)	(31)	-	(0)	-	(24)	75.4%	(26)	81.5%	(82)	255.4%	(74)		(64.9%)
Payments	(2 871)	(2 871)	-	-	-	-	-	-	-	-	-	-	(358)	15.8% 15.8%	(100.0%)
Repayment of borrowing  Net Cash from/(used) Financing Activities	(2 871) (2 871)	(2 903)	(31)	1.1%	(0)		(24)	.8%	(26)	.9%	(82)	2.8%	(358)		(100.0%)
Net Increase/(Decrease) in cash held	(4 638)	(11 013)	19 072	(411.2%)	3 805	(82.0%)	36 709	(333.3%)	(49 086)	445.7%	10 499	(95.3%)	(58 952)		(16.7%)
Cash/cash equivalents at the year begin:	3 702	(3 498)	3 661	98.9%	22 733	614.1%	26 538	(758.7%)	63 247	(1 808.2%)	3 661	(104.7%)	55 454	99.5%	14.1%
Cash/cash equivalents at the year end:	(936)	(14 510)	22 733	(2 429.3%)	26 538	(2 835.9%)	63 247	(435.9%)	14 160	(97.6%)	14 160	(97.6%)	(3 498)	(24.2%)	(504.8%)

Part 4: Debtor Age Analysis

_	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debi Debi		Impairment -B Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 756	4.7%	3 316	4.1%	3 293	4.1%	70 348	87.2%	80 713	23.7%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	5 285	22.4%	1 671	7.1%	1 157	4.9%	15 526	65.7%	23 640	6.9%	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	7 670	11.7%	2 634	4.0%	2 569	3.9%	52 893	80.4%	65 766	19.3%	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	1 582	4.4%	1 362	3.8%	1 329	3.7%	31 991	88.2%	36 265	10.6%	-	-	-	
Receivables from Exchange Transactions - Waste Management	2 141	4.8%	1 865	4.2%	1 828	4.1%	38 716	86.9%	44 551	13.1%	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-			-				-	-	-	-	
Interest on Arrear Debtor Accounts	2 087	3.1%	2 284	3.4%	2 205	3.3%	59 915	90.1%	66 491	19.5%	-	-		
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-			-				-	-	-	-	
Other	1 568	6.7%	1 043	4.5%	1 228	5.3%	19 521	83.6%	23 360	6.9%	-	-	-	
Total By Income Source	24 089	7.1%	14 177	4.2%	13 609	4.0%	288 910	84.8%	340 785	100.0%	-		-	
Debtors Age Analysis By Customer Group														
Organs of State	2 021	5.4%	2 069	5.5%	2 008	5.4%	31 353	83.7%	37 451	11.0%	-	-	-	
Commercial	4 524	23.5%	1 072	5.6%	1 029	5.3%	12 628	65.6%	19 253	5.6%	-	-	-	
Households	16 782	6.0%	10 957	3.9%	10 316	3.7%	239 991	86.3%	278 045	81.6%	-	-	-	
Other	762	12.6%	79	1.3%	256	4.2%	4 939	81.8%	6 036	1.8%	-	-	-	
Total By Customer Group	24 089	7.1%	14 177	4.2%	13 609	4.0%	288 910	84.8%	340 785	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	6 805	34.4%	4 517	22.8%	4 146	21.0%	4 304	21.8%	19 772	37.9%
Bulk Water		-				-		-		-
PAYE deductions		-	-			-		-		-
VAT (output less input)		-				-		-		-
Pensions / Retirement		-				-		-		-
Loan repayments	-	-	-	-		-	-	-	-	-
Trade Creditors	20 377	63.0%	3 772	11.7%	4 976	15.4%	3 215	9.9%	32 340	62.1%
Auditor-General		-				-		-		-
Other		-	-	-	-	-	-	-		-
Total	27 181	52.2%	8 289	15.9%	9 122	17.5%	7 519	14.4%	52 112	100.0%

Contact Details
Municipal Manager

Municipal Manager	Mr S T R Ramakarane	051 933 9302
Financial Manager	Mr T G Banda	051 933 9301

Source Local Government Database

# FREE STATE: DIHLABENG (FS192) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Povenue and Expenditure

Part1: Operating Revenue and Expenditure						201	6/17						201	15/16	
	Buc	daet	First 0	Quarter	Second	Quarter	Third	Quarter	Fourth	Quarter	Year 1	o Date	Fourth	Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
	704 004	704.004	405.007	07.70/	457 500	22.204	450,000	22.404	407.047	18.2%	(20.055	00.70/	400 400	00.00/	47.00/
Operating Revenue	704 224	704 224	195 397	27.7%	156 523	22.2%	158 989	22.6%	127 947		638 855	90.7%	109 139	90.9%	
Property rates	107 627	107 627	30 958	28.8%	18 324	17.0%	23 583	21.9%	21 419	19.9%	94 285	87.6%	21 032	93.1%	1.8%
Property rates - penalties and collection charges	218 806	218 806	54 928	25.1%	43 180	19.7%	46 389	21.2%	45 772	20.9%	190 269	87.0%	44 137	90.4%	3.7%
Service charges - electricity revenue Service charges - water revenue	73 783	73 783	16 529	25.1%	43 180 17 489	23.7%	46 389 16 872	21.2%	45 772 16 577	20.9%	67 468	91.4%	44 137 15 875	101.8%	3.7%
	73 783 51 854	73 783 51 854	12 716	24.5%	17 489	23.7%	12 865	22.9%	12 898	24.9%	51 297	91.4%	12 074	101.8%	6.8%
Service charges - sanitation revenue Service charges - refuse revenue	49 034	49 034	12 / 16	24.5%	12 817	24.7%	12 865	24.8%	12 898	24.9%	47 838	98.9%	12 074		8.7%
Service charges - reluse revenue Service charges - other	49 034	49 034	231	24.176	384	24.176	352	24.3%	366	24.476	1 334	97.0%	139		163.9%
Rental of facilities and equipment	3 577	3 577	1 058	29.6%	1 204	33.7%	1 074	30.0%	963	26.9%	4 299	120.2%	1 051	87.2%	(8.4%)
Interest earned - external investments	3 3//	33//	20	29.0%	1 204	33.7%	21	30.0%	963	20.9%	4 299	120.2%	25	07.2%	(3.2%)
Interest earned - outstanding debtors	39 133	39 133	11 050	28.2%	11 748	30.0%	12 082	30.9%	11 453	29.3%	46 334	118.4%	10 925	114.3%	4.8%
Dividends received	37 133	37 133	250	20.270	11 /40	30.076	750	30.770	11 433	27.370	1 008	110.470	10 123	114.370	(100.0%)
Fines	4 353	4 353	610	14.0%	119	2.7%	84	1.9%	61	1.4%	875	20.1%	202	37.0%	(69.6%)
Licences and permits	4 333	4 3 3 3	010	14.076		2.170		1.770		1.470	0/3	20.170	202	37.070	(07.076)
Agency services	-	-					_		_						
Transfers recognised - operational	129 369	129 369	53 418	41.3%	38 186	29.5%	32 428	25.1%	584	.5%	124 615	96.3%		99.7%	(100.0%)
Other own revenue	26 040	26 040	1 496	5.7%	1 230	4.7%	582	2.2%	5 852	22.5%	9 160	35.2%	(7 355)		(179.6%)
Gains on disposal of PPE	604	604		-			1	.1%		-	1	.1%	(7 555)	70.4%	- (117.5%)
Operating Expenditure	698 505	698 505	163 914	23.5%	115 872	16.6%	174 664	25.0%	123 611	17.7%	578 062	82.8%	106 107	77.6%	16.5%
Employee related costs	206 807	206 807	54 295	26.3%	52 521	25.4%	53 792	26.0%	51 278	24.8%	211 886	102.5%	36 450	100.7%	40.7%
Remuneration of councillors	11 897	11 897	2 903	24.4%	3 445	29.0%	3 732	31.4%	3 464	29.1%	13 544	113.8%	2 591	133.5%	33.7%
Debt impairment	98 869	98 869	2 703	24.470	3 443	27.070	3 732	31.470	3 404	27.170	13 344	113.070	2 371	133.376	33.770
Depreciation and asset impairment	77 867	77 867							_						
Finance charges	7 452	7 452	5 417	72.7%	3 273	43.9%	(227)	(3.0%)	4 313	57.9%	12 776	171.4%	1 900	110.7%	127.0%
Bulk purchases	134 236	134 236	45 825	34.1%	3 662	2.7%	41 921	31.2%	(8 933)	(6.7%)	82 476	61.4%	12 876	50.4%	(169.4%)
Other Materials	23 078	23 078	14 307	62.0%	6 095	26.4%	5 004	21.7%	1 490	6.5%	26 897	116.5%	6 622	112.4%	(77.5%)
Contracted services	23 308	23 308	6 728	28.9%	5 135	22.0%	4 510	19.3%	4 541	19.5%	20 914	89.7%	3 042	92.9%	49.3%
Transfers and grants		-		-			-	-				-	-		
Other expenditure	114 990	114 990	34 439	29.9%	41 741	36.3%	65 933	57.3%	67 457	58.7%	209 570	182.3%	42 625	159.3%	58.3%
Loss on disposal of PPE		-	-	-		-	-	-	-	-	-	-		-	-
Surplus/(Deficit)	5 719	5 719	31 482		40 651		(15 676)		4 336		60 793		3 032		
Transfers recognised - capital	71 889	71 889	30 716	42.7%	9 931	13.8%	19 998	27.8%	7 996	11.1%	68 640	95.5%	15 736	121.4%	(49.2%)
Contributions recognised - capital						-	-	_	-			-		-	
Contributed assets	8 000	8 000					-	_	-			-		-	
Surplus/(Deficit) after capital transfers and contributions	85 608	85 608	62 198		50 582		4 322		12 332		129 433		18 767		
Taxation		_		_										_	
Surplus/(Deficit) after taxation	85 608	85 608	62 198		50 582		4 322		12 332		129 433		18 767		
Attributable to minorities				-		-			.2 302		.2. 100	-		-	-
Surplus/(Deficit) attributable to municipality	85 608	85 608	62 198		50 582		4 322		12 332		129 433		18 767		
Share of surplus/ (deficit) of associate	300										100				
Surplus/(Deficit) for the year	85 608	85 608	62 198		50 582		4 322		12 332		129 433		18 767	1	

						201	6/17						201	15/16	
	Bud	iget	First 0	Quarter	Second	Quarter	Third (	Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	1
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
												buager		buager	
Capital Revenue and Expenditure															
Source of Finance	79 889	79 889	19 467	24.4%	21 570	27.0%	4 709	5.9%	15 253	19.1%	60 998	76.4%	17 293		
National Government	71 889	71 889	19 467	27.1%	21 570	30.0%	4 709	6.5%	15 253	21.2%	60 998	84.9%	15 730	70.1%	(3.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	71 889	71 889	19 467	27.1%	21 570	30.0%	4 709	6.5%	15 253	21.2%	60 998	84.9%	15 730	70.1%	(3.0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 000	8 000	-	-	-	-	-	-	-	-	-	-	1 563	230.8%	(100.0%)
Public contributions and donations	+	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	79 889	79 889	19 467	24.4%	21 570	27.0%	4 709	5.9%	15 253	19.1%	60 998	76.4%	17 293	71.7%	(11.8%)
Governance and Administration		-	-		-	-	-	-		-	-	-	-	-	-
Executive & Council		-	-	-		-	-	-		-	-	-	-	-	-
Budget & Treasury Office		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety Community & Social Services	4 505	4 505	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	4 505	4 505	-	-	-	-	-	-		-	-	-	-	-	-
Public Safety		-	-	-		-		-		-	-	-	-	-	-
Housing		-	-	-	-	-	-	-		-	-	-	-	-	-
Health			-	-		-		-		-	-	-	-	-	-
Economic and Environmental Services	16 504	16 504	19 467	118.0%	21 570	130.7%	4 709	28.5%	15 253	92.4%	60 998	369.6%	16 890		
Planning and Development		-	19 467	-	21 570	-	4 709	-	15 253	-	60 998	-	16 890	-	(9.7%)
Road Transport	16 504	16 504	-	-		-		-		-	-	-	-	-	-
Environmental Protection		-	-	-		-	-	-		-	-	-	-	-	-
Trading Services	57 035	57 035	-		-	-	-	-		-	-	-	403	.7%	(100.0%
Electricity	13 721	13 721	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	30 272	30 272	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	13 042	13 042	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	403	-	(100.0%
Other	1 845	1 845	-	-	-	-	-	-	-	-	-	-	-	-	-

						201	6/17						201	15/16	
	Buc	lget	First C	uarter	Second	Quarter	Third C		Fourth	Quarter	Year t	o Date	Fourth	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	% of adjusted	Q4 of 2015/16 to Q4 of 2016/17
R thousands												budget		budget	
Cash Flow from Operating Activities															
Receipts	776 555	776 555	206 017	26.5%	166 445	21.4%	177 301	22.8%	135 418	17.4%	685 182	88.2%	141 674	107.2%	(4.4%)
Property rates, penalties and collection charges	107 627	107 627	30 958	28.8%	18 324	17.0%	21 582	20.1%	21 419	19.9%	92 284	85.7%	20 916	92.9%	2.4%
Service charges	394 521	394 521	96 537	24.5%	85 695	21.7%	88 384	22.4%	87 490	22.2%	358 106	90.8%	83 359	95.3%	5.0%
Other revenue	34 016	34 016	3 413	10.0%	2 553	7.5%	2 806	8.2%	6 451	19.0%	15 224	44.8%	13 755	52.4%	(53.1%)
Government - operating	129 369	129 369	53 418	41.3%	38 186	29.5%	32 428	25.1%	584	.5%	124 615	96.3%	-	99.7%	(100.0%)
Government - capital	71 889	71 889	10 621	14.8%	9 931	13.8%	19 998	27.8%	7 996	11.1%	48 545	67.5%	12 688	-	(37.0%)
Interest	39 133	39 133	11 070	28.3%	11 757	30.0%	12 103	30.9%	11 477	29.3%	46 408	118.6%	10 956	114.5%	4.8%
Dividends				-		-		-		-		-		-	-
Payments Suppliers and employees	(521 769) (514 317)	(521 769) (514 317)	(166 723) (161 306)	32.0% 31.4%	(97 455) (94 182)	18.7% 18.3%	(136 097) (133 384)	26.1% 25.9%	(105 895) (100 705)	20.3% 19.6%	(506 170) (489 576)	97.0% 95.2%	(115 012) (107 603)	99.4% 98.0%	(7.9%) (6.4%)
Finance charges	(7 452)	(7 452)	(5 417)	72.7%	(3 273)	43.9%	(2 714)	36.4%	(5 190)	69.6%	(16 594)	222.7%	(7 409)		(29.9%)
Transfers and grants	(7 452)	(1 402)	(3 417)	-	(3273)		(2714)	-	(3170)	-	(10 374)	-	(, 407)		(27.770)
Net Cash from/(used) Operating Activities	254 786	254 786	39 294	15.4%	68 991	27.1%	41 204	16.2%	29 523	11.6%	179 011	70.3%	26 663	131.4%	10.7%
Cash Flow from Investing Activities															
Receipts	8 000	8 000		_	_	_	_		_	_	_	_	_	_	_
Proceeds on disposal of PPE	8 000	8 000		-		-						-			-
Decrease in non-current debtors	-		-	-		-		-		-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-		-	-	-	-	-	-	-	-		-
Payments	(79 889)	(79 889)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets  Net Cash from/(used) Investing Activities	(79 889) (71 889)	(79 889) (71 889)	-	-	-	-	-	-	-	-	-	-	-	-	-
	(/1889)	(71 889)	-				-	•	-		-	-	•	-	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-		-	-
Increase (decrease) in consumer deposits  Payments		-		-			-		-		-	-		-	-
Repayment of borrowing	1 1		1 1						1 1	1	1 1	1		1 1	1 1
Net Cash from/(used) Financing Activities	-	-		-	-	-	-	-	-		-	-	-	-	-
Net Increase/(Decrease) in cash held	182 897	182 897	39 294	21.5%	68 991	37.7%	41 204	22.5%	29 523	16.1%	179 011	97.9%	26 663	249.1%	10.7%
Cash/cash equivalents at the year begin:	102 897	102 697	20 095	21.5%	59 389	31.1%	128 380	22.5%	29 523 169 584	16.1%	20 095	91.9%	26 663 127 194	249.1%	33.3%
	182 897	182 897	59 389	32.5%			169 584	92.7%	199 106	108.9%	199 106	108.9%	153 856	176.7%	29.4%
Cash/cash equivalents at the year end:	182 897	182 897	59 389	32.5%	128 380	70.2%	169 584	92.7%	199 106	108.9%	199 106	108.9%	153 856	176.7%	29.4%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debi Debi		Impairment -B Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 729	3.6%	3 515	2.2%	3 120	2.0%	144 656	92.1%	157 020	24.4%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	10 887	49.9%	2 129	9.8%	1 132	5.2%	7 657	35.1%	21 806	3.4%	-	-		
Receivables from Non-exchange Transactions - Property Rates	5 789	10.6%	2 125	3.9%	1 722	3.2%	44 837	82.3%	54 474	8.5%	-	-		
Receivables from Exchange Transactions - Waste Water Management	3 775	4.0%	2 417	2.6%	2 144	2.3%	86 357	91.2%	94 692	14.7%	-	-	-	
Receivables from Exchange Transactions - Waste Management	3 369	2.5%	2 624	2.0%	2 525	1.9%	123 950	93.6%	132 469	20.6%	-	-		
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-		-	-		-		-	-	-	-	
Interest on Arrear Debtor Accounts	3 699	2.2%	3 960	2.4%	3 920	2.4%	155 051	93.1%	166 630	25.9%	-	-		
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-		-	-		-		-	-	-	-	
Other	693	4.0%	2 234	12.8%	2 184	12.5%	12 371	70.8%	17 482	2.7%	-	-	-	
Total By Income Source	33 941	5.3%	19 003	2.9%	16 748	2.6%	574 881	89.2%	644 573	100.0%	-		-	
Debtors Age Analysis By Customer Group														
Organs of State	2 819	20.7%	1 722	12.6%	1 214	8.9%	7 878	57.8%	13 633	2.1%	-	-	-	
Commercial	13 068	21.6%	2 973	4.9%	2 216	3.7%	42 300	69.9%	60 557	9.4%	-	-	-	
Households	18 054	3.2%	14 309	2.5%	13 318	2.3%	524 702	92.0%	570 383	88.5%	-	-	-	
Other	-		-		-		-	-			-	-	-	
Total By Customer Group	33 941	5.3%	19 003	2.9%	16 748	2.6%	574 881	89.2%	644 573	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	18 821	10.9%	15 783	9.2%	9 823	5.7%	127 938	74.2%	172 365	97.0%
Bulk Water	-	-		-		-		-		-
PAYE deductions	-	-	-	-		-	-	-		-
VAT (output less input)	-	-		-		-		-		-
Pensions / Retirement	-	-		-		-		-		-
Loan repayments	-	-	-	-		-	-	-		-
Trade Creditors	2 737	68.9%	882	22.2%	92	2.3%	262	6.6%	3 973	2.2%
Auditor-General	46	3.5%	31	2.4%	31	2.3%	1 206	91.8%	1 315	.7%
Other	-	-	-	-	-	-	-	-		-
Total	21 604	12.2%	16 696	9.4%	9 946	5.6%	129 407	72.8%	177 653	100.0%

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Municipal Manager	Mr Busa Molatseli	058 303 5732
Financial Manager	Mr Khiba	058 303 5732

Source Local Government Database

# FREE STATE: NKETOANA (FS193) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure	2016/17  Budget First Quarter Second Quarter Third Quarter Fourth Quarter Year to Da												201	5/16	
	Buc	laet	First 0	Quarter	Second	Quarter	Third 0	Quarter	Fourth	Quarter	Year	to Date	Fourth	Quarter	1
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	307 805	293 088	89 639	29.1%	83 312	27.1%	61 261	20.9%	108 137	36.9%	342 349	116.8%	83 814	112.2%	29.0%
Property rates	18 429	19 538	5 308	28.8%	4 405	23.9%	4 437	20.7%	5 558	28.4%	19 708	100.9%	4 246	93.3%	
Property rates  Property rates - penalties and collection charges	10 429	19 330	3 300	20.0%	4 405	23.9%	4 437	22.176	3 330	20.4%	19 / 00	100.9%	4 240	93.3%	30.9%
Service charges - electricity revenue	47 973	49 524	6 661	13.9%	6 736	14.0%	7 322	14.8%	11 383	23.0%	32 102	64.8%	10 462	85.5%	8.8%
Service charges - valer revenue	49 940	47 532	17 362	34.8%	20 017	40.1%	20 455	43.0%	26 155	55.0%	83 988	176.7%	12 833	117.2%	
Service charges - water revenue  Service charges - sanitation revenue	20 512	20 313	6 414	31.3%	6 487	31.6%	6 491	32.0%	8 990	44.3%	28 383	139.7%	6 327	142.1%	
Service charges - refuse revenue	20 073	19 402	6 607	32.9%	6 594	32.8%	6 581	33.9%	9 202	47.4%	28 984	149.4%	6 087	119.7%	
Service charges - other	20075	17 402	0.007	52.770	0.074	32.0%	0.501	33.770	7202	41.470	20 704	147.470			51.27
Rental of facilities and equipment	326	363	127	38.8%	110	33.8%	99	27.2%	174	47.9%	509	140.5%	32	83.5%	450.59
Interest earned - external investments	400	1 203	103	25.8%	498	124.5%	199	16.5%	416	34.6%	1 216	101.1%	1 096	254.6%	
Interest earned - outstanding debtors	35 727	36 727	6 513	18.2%	6 256	17.5%	7 934	21.6%	16 021	43.6%	36 724	100.0%	10 901	120.5%	
Dividends received	35727	50 727		10.270	0 250			21.030	10 021	45.0%	50724	100.070	10 701	120.0%	47.07
Fines	200	237	56	28.0%	27	13.5%	29	12.3%	481	203.0%	592	250.3%	109	398.5%	342.19
Licences and permits		-	-			-		-		-	-				
Agency services			_			_	_	_		_					_
Transfers recognised - operational	83 002	81 702	34 564	41.6%	26 508	31.9%	307	.4%			61 379	75.1%	(807)	98.6%	(100.0%
Other own revenue	31 223	16 549	5 925	19.0%	5 674	18.2%	7 406	44.8%	29 758	179.8%	48 763	294.7%	32 530	151.8%	
Gains on disposal of PPE	-	-	-	-	-	-	-	-		-	-	-	-	-	
Operating Expenditure	307 425	336 124	86 667	28.2%	189 249	61.6%	70 712	21.0%	270 087	80.4%	616 715	183.5%	129 636	133.0%	108.39
Employee related costs	75 196	86 156	21 512	28.6%	22 311	29.7%	22 214	25.8%	30 803	35.8%	96 840	112.4%	18 546	100.8%	66.19
Remuneration of councillors	7 063	8 750	2 862	40.5%	1 548	21.9%	1 742	19.9%	1 916	21.9%	8 069	92.2%	2 685	100.7%	(28.6%
Debt impairment	41 806	40 340	27 949	66.9%	10 519	25.2%	431	1.1%	51 208	126.9%	90 107	223.4%	(999)	51.9%	(5 224.1%
Depreciation and asset impairment	68 544	58 503	-	-		-	-	-	58 468	99.9%	58 468	99.9%	66 572	99.8%	(12.2%
Finance charges	1 200	17 575		-		-	4 304	24.5%	9 463	53.8%	13 767	78.3%	-	-	(100.0%
Bulk purchases	45 971	55 383	11 918	25.9%	3 226	7.0%	3 382	6.1%		-	18 526	33.5%	830		
Other Materials	11 213	9 5 6 4	2 892	25.8%	118 749	1 059.1%	1 234	12.9%	3 185	33.3%	126 059	1 318.0%	8 494	137.8%	
Contracted services	8 965	6 768	363	4.1%	534	6.0%	564	8.3%	2 366	35.0%	3 827	56.6%	1 214	46.5%	94.89
Transfers and grants		-	-	-		-	-	-	-	-	-	-	-	-	-
Other expenditure	47 467	53 085	19 170	40.4%	32 362	68.2%	36 841	69.4%	112 669	212.2%	201 042	378.7%	32 294	402.1%	248.99
Loss on disposal of PPE	-	-	-	-	-	-	-	-	9	-	9	-	-	-	(100.0%
Surplus/(Deficit)	380	(43 036)	2 972		(105 937)		(9 451)		(161 950)		(274 366)		(45 823)		
Transfers recognised - capital	64 218	64 218	11 391	17.7%	8 402	13.1%	26 689	41.6%	5 640	8.8%	52 122	81.2%	34 960	86.6%	(83.99
Contributions recognised - capital		-	-	-	-	-	-	-		-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	64 598	21 182	14 363		(97 535)		17 238		(156 309)		(222 244)		(10 863)		
Taxation	-			-		-			-		-	-		-	
Surplus/(Deficit) after taxation	64 598	21 182	14 363		(97 535)		17 238		(156 309)		(222 244)		(10 863)		
Attributable to minorities		-	-				-			-	-	-		-	-
Surplus/(Deficit) attributable to municipality	64 598	21 182	14 363		(97 535)		17 238		(156 309)		(222 244)		(10 863)		
Share of surplus/ (deficit) of associate	-	-		-	-	-	-		-	-	-	-	-	-	-
Surplus/(Deficit) for the year	64 598	21 182	14 363		(97 535)		17 238		(156 309)		(222 244)		(10 863)		

						201	6/17						201	15/16	
	Bud	iget	First C	luarter	Second	Quarter	Third (	Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	1
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure														, and the second	
	(4.010	(4.010	7 419	44.60	7 587	44.00/	4 420	6.9%	9 099	14.2%	20 525	44.40/	0.425	44 404	F 400
Source of Finance	64 218	64 218		11.6%		11.8%	4 430				28 535	44.4%	8 635		
National Government	64 218	64 218	6 995	10.9%	6 780	10.6%	4 175	6.5%	8 466	13.2%	26 415	41.1%	8 103	39.2%	4.59
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-		-	-	-	-
Other transfers and grants															
Transfers recognised - capital	64 218	64 218	6 995	10.9%	6 780	10.6%	4 175	6.5%	8 466	13.2%	26 415	41.1%	8 103	39.2%	4.5%
Borrowing		-		-		-		-		-		-		-	
Internally generated funds		-	424	-	807	-	255	-	633	-	2 119	-	531	68.0%	19.2%
Public contributions and donations		-	-	-	-	-	-	-	-	-		-	-	-	-
Capital Expenditure Standard Classification	64 218	64 218	7 419	11.6%	7 587	11.8%	4 430	6.9%	9 099	14.2%	28 535	44.4%	8 635		
Governance and Administration		-	2 561	-	3 096	-	1 556	-	981	-	8 195	-	767	109.5%	
Executive & Council	-	-	-	-		-	-	-	26	-	26	-	17	-	55.0%
Budget & Treasury Office	-	-	137	-	141	-	141	-	81	-	500	-	27		
Corporate Services	-	-	2 424	-	2 955	-	1 415	-	874	-	7 668	-	723		20.9%
Community and Public Safety Community & Social Services	15 509 11 410	16 300 12 389	3 316 2 279	21.4% 20.0%	2 580 1 541	16.6% 13.5%	1 581 869	9.7% 7.0%	1 364 1 273	8.4% 10.3%	8 841 5 963	54.2% 48.1%	3 631 2 197	78.3% 69.9%	
Sport And Recreation	4 099	3 911	1 037	25.3%	1 039	25.3%	712	18.2%	91	2.3%	2 878	73.6%	1 292		
Public Safety	4077	3711	1 057	20.570	1007	20.0%		10.270		2.570	2010	75.070	141	00.170	(100.0%)
Housing															(
Health				_				_		_		_			_
Economic and Environmental Services	4 919	5 127	1 248	25.4%	1 506	30.6%	503	9.8%	5 103	99.5%	8 360	163.0%	3 713	102.7%	37.4%
Planning and Development				-		-									
Road Transport	4 919	5 127	1 248	25.4%	1 506	30.6%	503	9.8%	5 103	99.5%	8 360	163.0%	3 713	102.7%	37.4%
Environmental Protection	-	-	-	-		-		-		-	-	-	-	-	-
Trading Services	43 790	42 790	293	.7%	405	.9%	789	1.8%	1 651	3.9%	3 139	7.3%	524	9.5%	214.9%
Electricity	-	-	4	-	-	-	69	-		-	72	-	-	49.4%	-
Water	42 096	32 011	246	.6%	29	.1%	701	2.2%	1 651	5.2%	2 627	8.2%	146	3.6%	1 030.1%
Waste Water Management	279	10 403	43	15.6%		-	19	.2%		-	63	.6%	378	12.2%	(100.0%)
Waste Management	1 415	376	-	-	376	26.6%	-	-		-	376	100.0%	-	6.2%	
Other		-	-	-	-	-		_		-		-	-	-	-

						201	6/17						201	15/16	
	Bud		First C	uarter	Second	Quarter	Third 0	Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	% of adjusted	Q4 of 2015/16 to Q4 of 2016/17
R thousands												budget		budget	
Cash Flow from Operating Activities															
Receipts	237 950	400 586	67 204	28.2%	61 159	25.7%	52 482	13.1%	29 079	7.3%	209 925	52.4%	23 237	100.0%	25.1%
Property rates, penalties and collection charges	8 780	19 538	1 958	22.3%	2 440	27.8%	1 950	10.0%	2 036	10.4%	8 384	42.9%	2 321	111.3%	(12.3%)
Service charges	63 178	180 050	12 195	19.3%	12 220	19.3%	11 076	6.2%	15 442	8.6%	50 933	28.3%	12 775	106.0%	20.9%
Other revenue	17 172	17 148	3 500	20.4%	3 793	22.1%	3 206	18.7%	5 524	32.2%	16 023	93.4%	4 723	104.3%	17.0%
Government - operating	83 002	81 702	34 820	42.0%	26 508	31.9%	20 071	24.6%		-	81 399	99.6%	22	99.5%	
Government - capital	64 218	64 218	14 098	22.0%	15 714	24.5%	15 868	24.7%	5 640	8.8%	51 321	79.9%	3 001	94.9%	
Interest	1 599	37 930	633	39.6%	484	30.3%	310	.8%	437	1.2%	1 864	4.9%	394	100.6%	10.7%
Dividends				-		-	-	-		-		-		-	
Payments Suppliers and employees	(202 725) (201 525)	(207 668) (206 168)	(59 558) (59 558)	29.4% 29.6%	(53 569) (53 569)	26.4% 26.6%	(48 611) (48 611)	23.4% 23.6%	(33 085)	15.9% 16.0%	(194 822) (194 822)	93.8% 94.5%	(44 659) (44 659)	77.4% 77.8%	(25.9%)
Finance charges	(1 200)	(1 500)	(37 330)	27.070	(33 309)	20.070	(40 011)	23.076	(33 003)	10.070	(174 022)	74.576	(44 037)	77.070	(23.770)
Transfers and grants	(1200)	(1 300)	_	_		-	-	-		_	-	_		-	
Net Cash from/(used) Operating Activities	35 224	192 918	7 647	21.7%	7 591	21.6%	3 872	2.0%	(4 006)	(2.1%)	15 103	7.8%	(21 422)	(43.4%)	(81.3%)
Cash Flow from Investing Activities															
Receipts				_		_	_		_	_	_	_		_	_
Proceeds on disposal of PPE		-	_	_		-	-	-		_	-	_		-	
Decrease in non-current debtors			-	-		-		-		-		-		-	
Decrease in other non-current receivables	-	-	-	-		-	-	-		-	-	-		-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(64 218)	(64 218)		17.0%	(17 995)	28.0%	(12 170)	19.0%	(14 384)	22.4%	(55 480)	86.4%	(12 752)		
Capital assets	(64 218)	(64 218)	(10 931)	17.0%	(17 995)	28.0%	(12 170)	19.0%	(14 384)	22.4%	(55 480)	86.4%	(12 752)	73.5%	12.8%
Net Cash from/(used) Investing Activities	(64 218)	(64 218)	(10 931)	17.0%	(17 995)	28.0%	(12 170)	19.0%	(14 384)	22.4%	(55 480)	86.4%	(12 752)	95.6%	12.8%
Cash Flow from Financing Activities															
Receipts	147	132	39	26.5%	27	18.5%	31	23.4%	18	13.3%	115	86.7%	39	102.7%	(54.8%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-		-	-	-		-	-	-		-	-
Increase (decrease) in consumer deposits	147	132	39	26.5%	27	18.5%	31	23.4%	18	13.3%	115	86.7%	39	102.7%	
Payments	(8 637)	(8 637)	-	-	-	-	-	-	-	-	-	-	-	5.1%	-
Repayment of borrowing  Net Cash from/(used) Financing Activities	(8 637)	(8 637) (8 504)	39	(.5%)	27	(.3%)	31	(.4%)	18	(.2%)	115	(1.3%)	39	5.1%	(54.8%)
		,													
Net Increase/(Decrease) in cash held	(37 483)	120 195	(3 245)	8.7%	(10 377)	27.7%	(8 268)	(6.9%)	(18 372)	(15.3%)	(40 263)	(33.5%)	(34 136)		
Cash/cash equivalents at the year begin:	7 269	7 269	7 269	100.0%	4 024	55.4%	(6 353)	(87.4%)	(14 621)	(201.1%)	7 269	100.0%	72 656	100.0%	(120.1%)
Cash/cash equivalents at the year end:	(30 214)	127 465	4 024	(13.3%)	(6 353)	21.0%	(14 621)	(11.5%)	(32 993)	(25.9%)	(32 993)	(25.9%)	38 521	(133.7%)	(185.7%)

Part 4: Debtor Age Analysis

_	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debi Debi		Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 973	3.6%	2 148	2.6%	1 933	2.3%	76 288	91.5%	83 343	22.3%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	3 719	46.9%	242	3.0%	159	2.0%	3 819	48.1%	7 938	2.1%	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	918	3.8%	553	2.3%	511	2.1%	22 407	91.9%	24 389	6.5%	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	1.441	3.1%	901	2.0%	879	1.9%	42 742	93.0%	45 963	12.3%	-	-	-	
Receivables from Exchange Transactions - Waste Management	1 379	2.7%	1 036	2.0%	1 008	2.0%	47 977	93.3%	51 401	13.7%	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors			-			-	-			-	-	-	-	
Interest on Arrear Debtor Accounts	-		-		-	-	-				-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure			-			-	-			-	-	-	-	
Other	4 676	2.9%	4 496	2.8%	4 344	2.7%	147 298	91.6%	160 814	43.0%	-	-	-	
Total By Income Source	15 106	4.0%	9 377	2.5%	8 833	2.4%	340 532	91.1%	373 847	100.0%				
Debtors Age Analysis By Customer Group														
Organs of State	(98)	(3.6%)	189	7.0%	208	7.7%	2 398	88.9%	2 697	.7%	-	-	-	
Commercial	5 457	41.4%	361	2.7%	162	1.2%	7 196	54.6%	13 176	3.5%	-	-	-	
Households	367	7.1%	611	11.8%	468	9.1%	3 708	71.9%	5 154	1.4%	-	-	-	
Other	9 380	2.7%	8 216	2.3%	7 995	2.3%	327 229	92.7%	352 820	94.4%	-	-		
Total By Customer Group	15 106	4.0%	9 377	2.5%	8 833	2.4%	340 532	91.1%	373 847	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	8 660	6.2%	-	-	5 517	3.9%	126 022	89.9%	140 199	81.9%
Bulk Water	169	31.8%		-	-	-	362	68.2%	530	.3%
PAYE deductions	-	-		-	-	-		-		-
VAT (output less input)	-	-		-	-	-		-		-
Pensions / Retirement	-	-		-	-	-		-		-
Loan repayments	-	-		-	-	-	1 859	100.0%	1 859	1.1%
Trade Creditors	-	-	45	5.6%	305	37.9%	456	56.5%	807	.5%
Auditor-General	96	2.4%	3 845	97.2%	-	-	16	.4%	3 957	2.3%
Other	16 829	70.6%	2 942	12.3%	(748)	(3.1%)	4 811	20.2%	23 833	13.9%
Total	25 754	15.0%	6 832	4.0%	5 075	3.0%	133 525	78.0%	171 186	100.0%

C	ont	act I	Details	

Financial Manager	Mr T G Makgale	058 863 2811
nu napa manage	IWI LENGELIO IWONGOLITE	030 003 2011

Source Local Government Database

# FREE STATE: MALUTI-A-PHOFUNG (FS194) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure						201	5/16								
	Buc	daet	First 0	Duarter	Second	201e Quarter		Quarter	Fourth	Quarter	Year	o Date		Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
	4 (07.0/5	4 (40 50)	407.544	24 204	200 750	10.40/	245 247	40.50/	475.4//	40.00/	4 047 /04	75.00/	404 544	04.70/	(2.50()
Operating Revenue	1 627 865	1 619 506	427 544	26.3%	299 758	18.4%	315 216	19.5%	175 166	10.8%	1 217 684	75.2%	181 544	81.7%	(3.5%)
Property rates	207 596	207 596	65 044	31.3%	15 126	7.3%	33 379	16.1%	37 581	18.1%	151 129	72.8%	54 570	79.3%	(31.1%)
Property rates - penalties and collection charges Service charges - electricity revenue	568 818	562 052	80 213	14.1%	57 858	10.2%	70 548	12.6%	61 285	10.9%	269 904	48.0%	65 921	59.4%	(7.0%
Service charges - electricity revenue Service charges - water revenue	73 882	73 882	14 129	14.1%	19 479	26.4%	18 066	24.5%	21 040	28.5%	72 714	48.0% 98.4%	2 467	72.7%	753.09
Service charges - water revenue Service charges - sanitation revenue	39 224	39 224	8 170	20.8%	8 216	20.4%	8 184	20.9%	8 173	20.5%	32 743	90.4% 83.5%	7 187	86.1%	13.79
Service charges - samilation revenue  Service charges - refuse revenue	32 860	32 860	7 448	20.8%	7 433	20.4%	7 470	20.9%	7 564	23.0%	29 915	91.0%	7 067	87.0%	7.09
Service charges - reliase revenue Service charges - other	32 000	32 000	7 440	22.770	7 433	22.070	7 470	22.770	7 304	23.070	27713	71.070	7 007	07.070	7.07
Rental of facilities and equipment	2 058	1 054	198	9.6%	516	25.1%	263	25.0%	165	15.6%	1 142	108.4%	192	79.1%	(14.0%
Interest earned - external investments	2 400	2 900	818	34.1%	575	24.0%	315	10.9%	186	6.4%	1 895	65.3%	591	83.9%	(68.5%
Interest earned - outstanding debtors	26 500	30 000	6 945	26.2%	7 671	28.9%	8 055	26.9%	8 844	29.5%	31 514	105.0%	7 063	99.7%	25.29
Dividends received						-		-		-	-	-			
Fines	6 055	6 010	822	13.6%	1 593	26.3%	1 582	26.3%	1 708	28.4%	5 705	94.9%	709	122.7%	140.89
Licences and permits		-		-	-		-	-		-	-	-		-	-
Agency services		-		-				-		-	-	-		-	-
Transfers recognised - operational	564 907	564 266	215 437	38.1%	170 199	30.1%	154 450	27.4%	10 083	1.8%	550 169	97.5%	26 287	99.9%	(61.6%
Other own revenue	103 565	99 662	28 321	27.3%	11 091	10.7%	12 905	12.9%	18 538	18.6%	70 854	71.1%	9 490	63.5%	95.39
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 555 465	1 535 506	247 691	15.9%	213 653	13.7%	248 226	16.2%	330 350	21.5%	1 039 921	67.7%	293 941	81.8%	12.49
Employee related costs	447 899	435 380	108 656	24.3%	109 118	24.4%	110 760	25.4%	112 487	25.8%	441 021	101.3%	100 292	97.1%	12.29
Remuneration of councillors	24 098	21 829	5 083	21.1%	5 766	23.9%	5 640	25.8%	5 625	25.8%	22 115	101.3%	6 814	102.9%	(17.4%
Debt impairment	70 050	70 000	2 934	4.2%	398	.6%	-	-	90 119	128.7%	93 450	133.5%	554	2.8%	16 154.29
Depreciation and asset impairment	50 000	52 866	-	-		-	-	-			-	-	-	-	-
Finance charges	6 000	4 500	2 258	37.6%	(1 832)	(30.5%)	1 617	35.9%	85	1.9%	2 127	47.3%	(1 426)		(106.0%
Bulk purchases	400 838	244 982	-	-	26 316	6.6%	32 456	13.2%	4 386	1.8%	63 158	25.8%	21 930	63.9%	(80.0%
Other Materials	-	118 197	-	-	-		-	-	12 616	10.7%	12 616	10.7%	-	-	(100.09
Contracted services	87 140	126 621	9 564	11.0%	15 265	17.5%	23 900	18.9%	14 997	11.8%	63 726	50.3%	14 031	79.0%	6.9
Transfers and grants	105 000	109 000	8 755	8.3%	8 745	8.3%	13 974	12.8%	34 921	32.0%	66 395	60.9%	30 895	91.5%	13.05
Other expenditure	364 439	352 131	110 442	30.3%	49 878	13.7%	59 878	17.0%	55 114	15.7%	275 312	78.2%	120 851	104.6%	(54.4%
Loss on disposal of PPE	-	-	-	-	•	-	-	-	-	-	-	-		-	-
Surplus/(Deficit)	72 400	84 000	179 853		86 105		66 990		(155 185)		177 763		(112 397)		
Transfers recognised - capital	185 520	182 520	94 688	51.0%	42 200	22.7%	45 632	25.0%	-	-	182 520	100.0%	-	100.0%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-		-	-	-	-	-	-	-		-	-
Surplus/(Deficit) after capital transfers and contributions	257 920	266 520	274 541		128 305		112 622		(155 185)		360 283		(112 397)		
Taxation	-	-	-	-			-	-	-	-	-	-			-
Surplus/(Deficit) after taxation	257 920	266 520	274 541		128 305		112 622		(155 185)		360 283		(112 397)		
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-		-	-
Surplus/(Deficit) attributable to municipality	257 920	266 520	274 541		128 305		112 622		(155 185)		360 283		(112 397)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-		-	-	
Surplus/(Deficit) for the year	257 920	266 520	274 541		128 305		112 622		(155 185)		360 283		(112 397)		

						201								15/16	
	Buc	lget	First C	luarter	Second	Quarter	Third (	Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure												, and			
	257.000	2// 520	20.774	15.0%	50.450	20.70/	27.000	40.00/	04.774	24.40	24 / 200	04.40/	440.040	00.50	(4 ( 00/)
Source of Finance	257 920	266 520	38 661		58 452	22.7%	27 202	10.2%	91 774	34.4%	216 089	81.1%	110 249	90.5%	
National Government	185 520	182 520	29 202	15.7%	42 427	22.9%	17 908	9.8%	86 144	47.2%	175 682	96.3%	78 633	90.2%	9.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-		-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-		-	-	-	-
Other transfers and grants			-	-		-		-		-	-	-	-	-	-
Transfers recognised - capital	185 520	182 520	29 202	15.7%	42 427	22.9%	17 908	9.8%	86 144	47.2%	175 682	96.3%	78 633		9.6%
Borrowing	72 400	84 000	9 459	13.1%	16 025	22.1%	9 294	11.1%	5 630	6.7%	40 407	48.1%	31 616	91.0%	(82.2%)
Internally generated funds Public contributions and donations	/2 400	84 000	9 459	13.1%	16 025		9 294		5 630		40 40 /	48.1%	31 616		(82.2%)
Public contributions and donations		-	-	-	-	-	-	-	-	-		-	-	-	-
Capital Expenditure Standard Classification	257 920	266 520	38 661	15.0%	58 452	22.7%	27 202	10.2%	91 774	34.4%	216 089	81.1%	110 249	90.5%	
Governance and Administration	6 000	5 450	2 022	33.7%	331	5.5%	(1 464)	(26.9%)	363	6.7%	1 252	23.0%	2 657	75.2%	(86.3%)
Executive & Council	-	5 450	-	-		-		-		-	-	-	-	-	-
Budget & Treasury Office		-	-	-		-	-	-		-	-	-	98	72.0%	
Corporate Services	6 000	-	2 022	33.7%	331	5.5%	(1 464)	-	363	-	1 252	-	2 559	-	(85.8%)
Community and Public Safety	73 787	66 671	13 649	18.5%	26 669	36.1%	12 594	18.9%	48 365	72.5%	101 277	151.9%	38 098		26.9%
Community & Social Services	30 594	30 384	10 231	33.4%	11 663	38.1%	7 485	24.6%	23 202	76.4%	52 580	173.1%	14 635	69.3%	
Sport And Recreation	34 793	35 237	3 418	9.8%	13 956	40.1%	5 110	14.5%	25 163	71.4%	47 647	135.2%	23 462		
Public Safety	7 800	1 050	-	-	1 050	13.5%	-	-	-	-	1 050	100.0%	-	25.1%	-
Housing	600	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-				-	-	-		-			-	-	
Economic and Environmental Services	86 782	101 939	14 629	16.9%	16 728	19.3%	9 092	8.9%	17 182	16.9%	57 631	56.5%	28 926		(40.6%)
Planning and Development	86 782	101 939	14 629	16.9%	16 728	19.3%	9 092	8.9%	17 182	16.9%	57 631	56.5%	28 926	100.6%	(40.6%)
Road Transport Environmental Protection	86 /82	101 939	14 629	16.9%	16 /28	19.3%			17 182		5/631	56.5%	28 926		(40.6%)
	77 608	81 717	5 171	6.7%	13 416	17.3%	6 598	8.1%	23 570	28.8%	48 755	59.7%	38 307	- 01 20/	(38.5%)
Trading Services Electricity	10 048	14 576	1 943	19.3%	13 4 16	17.3%	6 598	8.176	3 304	28.8%	7 159	59.7% 49.1%	13 863	91.2% 87.6%	
Water	50 168	44 999	1 743	3.4%	10 540	21.0%	6 551	14.6%	16 715	22.7% 37.1%	35 526	49.1% 78.9%	7 475		
Wasle Water Management	17 391	22 142	1 509	8.7%	1 010	5.8%	0 331	14.0%	3 551	16.0%	6 070	27.4%	16 970		(79.1%)
Waste Management	17 391	22 142	1 509	0.770	1010	3.0%	-	-	3 331	10.0%	8070	21.476	10 970	173.3%	(79.176)
Other	13 744	10 744	3 190	23.2%	1 309	9.5%	382	3.6%	2 294	21.3%	7 175	66.8%	2 261	63.2%	1.4%
Outer	13 /44	10 /44	3 190	23.270	1 307	7.370	302	3.076	2 274	21.370	/ 1/3	00.076	2 201	03.2%	1.478

						201	6/17						201	15/16	
	Bud	get	First C	uarter	Second	Quarter	Third C	Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	% of adjusted	Q4 of 2015/16 to Q4 of 2016/17
R thousands												budget		budget	
Cash Flow from Operating Activities															
Receipts	1 813 385	1 802 026	443 823	24.5%	316 506	17.5%	323 259	17.9%	148 703	8.3%	1 232 291	68.4%	225 316	79.9%	(34.0%)
Property rates, penalties and collection charges	207 596	207 596	10 859	5.2%	24 300	11.7%	27 421	13.2%	18 795	9.1%	81 375	39.2%	24 841	34.4%	(24.3%
Service charges	714 784	708 018	79 918	11.2%	55 550	7.8%	32 421	4.6%	79 693	11.3%	247 581	35.0%	99 614	57.5%	(20.0%
Other revenue	111 678	106 726	35 159	31.5%	16 010	14.3%	59 268	55.5%	41 186	38.6%	151 622	142.1%	66 457	181.3%	(38.0%
Government - operating	564 907	564 266	215 437	38.1%	170 199	30.1%	150 147	26.6%	-	-	535 783	95.0%	26 764	100.0%	(100.0%
Government - capital	185 520	182 520	94 688	51.0%	42 200	22.7%	45 632	25.0%	-	-	182 520	100.0%	-	100.0%	-
Interest	28 900	32 900	7 763	26.9%	8 246	28.5%	8 370	25.4%	9 030	27.4%	33 409	101.5%	7 641	45.6%	18.2%
Dividends				-		-	-	21.8%	(172 814)	-	-			-	(21.5%
Payments Suppliers and employees	(1 429 415) (1 324 415)	(1 408 140) (1 299 140)	(391 873) (382 870)	27.4% 28.9%	(292 638) (272 039)	20.5% 20.5%	(307 040) (271 418)	21.8%	(172 814)	12.3% 11.7%	(1 164 365) (1 078 939)	82.7% 83.1%	(220 104) (189 280)	87.0% 85.4%	(21.5%
Finance charges	(1324413)	(1 277 140)	(302 070)	20.770	(212 031)	20.570	(271410)	20.7/0	(132 014)	11.770	(1070 737)	03.170	(107 200)	00.470	(17.470
Transfers and grants	(105 000)	(109 000)	(9 004)	8.6%	(20 600)	19.6%	(35 622)	32.7%	(20 200)	18.5%	(85 425)	78.4%	(30 824)	100.0%	(34.5%
Net Cash from/(used) Operating Activities	383 970	393 886	51 950	13.5%	23 868	6.2%	16 219	4.1%	(24 111)	(6.1%)	67 926	17.2%	5 212	58.3%	(562.6%
Cash Flow from Investing Activities															
Receipts	6 000	_	(3 945)	(65.8%)	26 378	439.6%	13 577		(1 448)	_	34 562	_	66 005	_	(102.2%
Proceeds on disposal of PPE	6 000					-			,						(
Decrease in non-current debtors		-	-	-		-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments			(3 945)		26 378		13 577		(1 448)		34 562		66 005		(102.2%
Payments Capital assets	(257 920) (257 920)	(266 520) (266 520)	(38 661)	15.0% 15.0%	(49 694) (49 694)	19.3% 19.3%	(20 927) (20 927)	7.9% 7.9%	(8 728) (8 728)	3.3% 3.3%	(118 010) (118 010)	44.3% 44.3%	(58 249) (58 249)	99.8% 99.8%	(85.0% (85.0%
Net Cash from/(used) Investing Activities	(257 920)	(266 520)	(42 606)	16.9%	(23 316)	9.3%	(7 349)	2.8%	(10 176)	3.3%	(83 447)	31.3%	7 757	70.6%	(231.2%
	(231 720)	(200 320)	(42 000)	10.770	(23 310)	7.370	(7 347)	2.0%	(10 170)	3.070	(03 447)	31.370	7 7 37	70.070	(231.2%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-		-	-	-	-		-	-
Short term loans Borrowing long term/refinancing		-	-	-		-		-	-		-	-		-	-
Increase (decrease) in consumer deposits										-					
Payments	(6 000)	(4 500)	(1 999)	33.3%		-	(2 035)	45.2%			(4 034)	89.6%		41.3%	
Repayment of borrowing	(6 000)	(4 500)	(1 999)	33.3%		-	(2 035)	45.2%			(4 034)	89.6%		41.3%	-
Net Cash from/(used) Financing Activities	(6 000)	(4 500)	(1 999)	33.3%	-		(2 035)	45.2%	-	-	(4 034)	89.6%		41.3%	-
Net Increase/(Decrease) in cash held	126 050	122 866	7 345	5.8%	552	.4%	6 835	5.6%	(34 287)	(27.9%)	(19 555)	(15.9%)	12 968	38.8%	(364.4%
Cash/cash equivalents at the year begin:	3 000	2 841	8 592	286.4%	15 937	531.2%	16 489	580.4%	23 324	820.9%	8 592	302.4%	47 416	(78.0%)	(50.8%
Cash/cash equivalents at the year begin.  Cash/cash equivalents at the year end:	129 050	125 707	15 937	12.3%	16 489	12.8%	23 324	18.6%	(10 963)	(8.7%)	(10 963)	(8.7%)	60 385	34.3%	(118.2%
Castificasti equivarents at the year BIU.	129 030	125 /0/	15 937	12.376	10 409	12.0%	23 324	10.076	(10 403)	(0.7%)	(10 903)	(0.7%)	00 303	34.3%	(110.

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb		Impairment -B Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 084	2.6%	6 859	2.2%	10 126	3.3%	280 949	91.8%	306 018	31.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	20 382	13.4%	6 870	4.5%	5 631	3.7%	119 211	78.4%	152 094	15.4%		-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 650	3.6%	7 555	2.8%	7 492	2.8%	245 864	90.9%	270 561	27.4%		-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 401	2.6%	3 071	2.4%	3 016	2.3%	118 996	92.6%	128 485	13.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 011	2.3%	2 766	2.2%	2 677	2.1%	120 187	93.4%	128 641	13.0%		-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-		-	-	-		-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-		-	-	-		-	-	-	-	-
Other	257	22.6%	63	5.5%	85	7.5%	733	64.4%	1 139	.1%	-	-	-	-
Total By Income Source	44 785	4.5%	27 185	2.8%	29 028	2.9%	885 940	89.8%	986 938	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	14 679	11.2%	12 870	9.8%	14 466	11.0%	89 221	68.0%	131 236	13.3%	-	-	-	-
Commercial	19 933	9.1%	6 380	2.9%	6 248	2.8%	187 157	85.2%	219 719	22.3%	-	-	-	-
Households	12 580	2.2%	11 170	1.9%	11 514	2.0%	544 025	93.9%	579 289	58.7%		-	-	-
Other	(2 406)	(4.2%)	(3 236)	(5.7%)	(3 201)	(5.6%)	65 537	115.6%	56 694	5.7%	-	-	-	-
Total By Customer Group	44 785	4.5%	27 185	2.8%	29 028	2.9%	885 940	89.8%	986 938	100.0%			-	

Part 5: Creditor Age Analysis

	0 - 30	) Days	31 - 60 Days		61 - 9	) Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	62 470	3.0%	45 684	2.2%	38 468	1.9%	1 917 457	92.9%	2 064 079	94.0%
Bulk Water		-				-		-	-	-
PAYE deductions	4 131	24.0%	4 551	26.4%	4 449	25.8%	4 106	23.8%	17 237	.8%
VAT (output less input)		-				-		-	-	-
Pensions / Retirement	-	-	-			-		-	-	
Loan repayments	-	-	-			-		-	-	-
Trade Creditors	7 403	100.0%				-		-	7 403	.3%
Auditor-General	-	-	-			-	1 487	100.0%	1 487	.1%
Other	1 678	1.6%	26 658	25.2%	24 423	23.0%	53 234	50.2%	105 992	4.8%
Total	75 683	3.4%	76 893	3.5%	67 340	3.1%	1 976 284	90.0%	2 196 199	100.0%

С	ontact Details		
Mt	inicipal Manager	Adv MR Tsupa	058 718 3767
Fir	nancial Manager	Mr M A Mofokena	058 718 3709

Source Local Government Database

# FREE STATE: PHUMELELA (FS195) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure	2016/17												201	5/16	
	Buc	laet	First 0	Quarter	Second	Quarter	Third	Quarter	Fourth	Quarter	Year	to Date	Fourth	Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
														,	
Operating Revenue and Expenditure															
Operating Revenue	125 686	129 614	45 715	36.4%	39 910	31.8%	27 656	21.3%		7.4%	122 852	94.8%	10 224	89.8%	(6.4%)
Property rates	11 993	11 993	6 963	58.1%	1 474	12.3%	1 498	12.5%	1 134	9.5%	11 069	92.3%	(48)	54.5%	(2 474.5%)
Property rates - penalties and collection charges						-								-	-
Service charges - electricity revenue	9 209	11 523	2 242	24.4%	1 879	20.4%	1 872	16.2%	1 208	10.5%	7 201	62.5%	1881	104.4%	(35.8%)
Service charges - water revenue	7 710	10 765	2 010	26.1%	3 483	45.2%	1 951	18.1%	1 583	14.7%	9 027	83.9%	2 196	110.2%	(27.9%)
Service charges - sanitation revenue	6 885 6 570	8 342 7 835	1 954 1 852	28.4% 28.2%	2 255 2 130	32.7% 32.4%	2 286 2 152	27.4% 27.5%		18.9% 19.3%	8 070 7 647	96.7% 97.6%	1 270 1 146	94.7% 90.8%	24.0% 32.0%
Service charges - refuse revenue	65/0	/ 835	1 852	28.2%	2 130	32.4%	2 152	21.5%	1513	19.3%	/ 64/	97.6%	1 146	90.8%	32.0%
Service charges - other Rental of facilities and equipment	4 593	4 480	1 010	22.0%	7 264	158.2%	136	3.0%	936	20.9%	9 346	208.6%	944	62.7%	(.9%)
Interest earned - external investments	244	207	1010	1.5%	472	193.5%	8	3.8%		3.0%	490		744	21.4%	(12.5%)
Interest earned - outstanding debtors	11 928	12 094	2 299	19.3%	2 228	18.7%	2 422	20.0%		12.9%	8 505		2 269	81.8%	
Dividends received	11720	12 074	2277	17.570	2.220	10.7 %		20.070	1 330	12.770		70.570	1107	-	(51.470)
Fines	75	50	3	4.3%	1	.8%	1	2.9%	_		5	10.5%	A	60.2%	(100.0%)
Licences and permits	28	25	6	20.0%	. 6	19.8%	. 6	25.1%	4	17.5%	22		7	96.3%	(36.4%)
Agency services	-	-													(==,
Transfers recognised - operational	62 840	61 088	27 189	43.3%	18 641	29.7%	15 258	25.0%	-	-	61 088	100.0%	400	99.1%	(100.0%)
Other own revenue	3 612	1 213	183	5.1%	78	2.2%	66	5.4%	55	4.6%	381	31.4%	147	86.0%	(62.1%)
Gains on disposal of PPE		-	-	-		-	-	-	-	-	-	-	-	-	- 1
Operating Expenditure	125 635	129 675	26 765	21.3%	39 305	31.3%	31 816	24.5%	27 208	21.0%	125 094	96.5%	35 921	93.3%	(24.3%)
Employee related costs	66 871	62 961	13 874	20.7%	13 406	20.0%	13 413	21.3%	8 769	13.9%	49 463	78.6%	12 439	96.2%	(29.5%)
Remuneration of councillors	4 805	5 274	1 134	23.6%	1 119	23.3%	1 592	30.2%	913	17.3%	4 759	90.2%	1 146	104.2%	(20.3%)
Debt impairment	1 006	1 006		-	-	-	-		-		-		-	-	-
Depreciation and asset impairment	1 984	1 384		-	-	-	-		-		-		-	-	-
Finance charges	634	134	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	17 125	22 688	5 926	34.6%	9 004	52.6%	7 049	31.1%	7 349	32.4%	29 329		7 449	86.1%	(1.3%)
Other Materials		-	49	-	-	-	-	-	-	-	49		-	-	-
Contracted services	2 900	2 244	-	-	1 278	44.1%	612	27.3%	416	18.5%	2 307	102.8%	1 149	114.8%	(63.8%)
Transfers and grants		3 010													-
Other expenditure	30 311	30 974	5 782	19.1%	14 497	47.8%	9 149	29.5%	9 760	31.5%	39 187	126.5%	13 739	110.9%	(29.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-		-	-	-	-	-	-
Surplus/(Deficit)	51	(62)	18 949		605		(4 160)		(17 636)		(2 242)		(25 698)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	51	(62)	18 949		605		(4 160)		(17 636)		(2 242)		(25 698)		
Taxation	-			-		-			-	-		-		-	-
Surplus/(Deficit) after taxation	51	(62)	18 949		605		(4 160)		(17 636)		(2 242)		(25 698)		
Attributable to minorities		-	-	-		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	51	(62)	18 949		605		(4 160)		(17 636)		(2 242)		(25 698)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	51	(62)	18 949		605		(4 160)		(17 636)		(2 242)		(25 698)		

						201	6/17						201	15/16	
	Buc	lget	First C	Quarter	Second	Quarter	Third (	Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
	47.500	47.500	7 745	16.3%	0.000	47.00/	14 579	20.70/	44.405	23.4%	44 (20	87.6%	9 291	07.407	40.50
Source of Finance	47 530	47 530			8 209	17.3%		30.7%	11 105		41 638			96.1%	
National Government	47 530	47 530	7 714	16.2%	8 209	17.3%	14 469	30.4%	11 105	23.4%	41 496	87.3%	9 106	95.4%	22.09
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-		-	-	-	-
Other transfers and grants															
Transfers recognised - capital	47 530	47 530	7 714	16.2%	8 209	17.3%	14 469	30.4%	11 105	23.4%	41 496	87.3%	9 106	95.4%	22.0%
Borrowing	-	-	1	-	-	-		-	-	-		-			
Internally generated funds		-	31	-	-	-	110	-	-	-	141	-	185	181.7%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-		-	-	-	-
Capital Expenditure Standard Classification	47 530	47 530	7 745	16.3%	8 209	17.3%	14 579	30.7%	11 105	23.4%	41 638	87.6%	9 291	96.1%	
Governance and Administration		-	94		-	-	110	-		-	204	-	88	-	(100.0%)
Executive & Council	-	-	22	-	-	-	-	-	-	-	22	-	60	-	(100.0%)
Budget & Treasury Office		-	55	-		-	32	-		-	87	-	-	-	-
Corporate Services	-	-	17	-	-	-	77	-	-	-	94	-	28		(100.0%)
Community and Public Safety Community & Social Services	2 421	2 421	15	.6%	1 521	62.8%	428	17.7%	451	18.6%	2 415	99.7%	-	147.3%	(100.0%)
Sport And Recreation	2 421	2 421	15	.6%	1 521	62.8%	428	17.7%	451	18.6%	2 415	99.7%	-	150.2%	(100.0%)
Public Safety		-	-	-		-		-		-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-		-	-	-	-	-	-
Health			-	-		-		-		-	-	-	-	-	-
Economic and Environmental Services	5 296	5 296	-		-	-	586	11.1%	2 158	40.8%	2 744	51.8%	1 232	93.8%	75.1%
Planning and Development	1 005	1 005	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	4 291	4 291	-	-		-	586	13.6%	2 158	50.3%	2 744	63.9%	1 232	112.3%	75.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	39 814	39 814	7 636	19.2%	6 688	16.8%	13 455	33.8%	8 495	21.3%	36 276	91.1%	7 970		
Electricity	750	750	757	100.9%	-	-	-	-	-	-	757	100.9%	3 981	100.8%	
Water	39 064	39 064	6 879	17.6%	6 688	17.1%	13 338	34.1%	8 495	21.7%	35 401	90.6%	3 989		112.9%
Waste Water Management	-	-	-	-	-	-	118	-	-	-	118	-	-	43.0%	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

						201	6/17						201	15/16	
	Bud	lget	First C	uarter	Second	Quarter	Third C	Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2015/16 to Q4 of 2016/17
R thousands												budget		budget	
Cash Flow from Operating Activities															
Receipts	156 902	154 038	47 758	30.4%	37 149	23.7%	40 540	26.3%	19 931	12.9%	145 378	94.4%	13 297	88.3%	49.9%
Property rates, penalties and collection charges	9 594	8 395	2 903	30.3%	2 723	28.4%	1 218	14.5%	1 439	17.1%	8 282	98.7%	2 749	52.2%	(47.7%)
Service charges	24 162	25 547	4 910	20.3%	4 784	19.8%	5 793	22.7%	4 075	15.9%	19 562	76.6%	4 636	56.0%	(12.1%)
Other revenue	3 648	2 867	1 301	35.7%	935	25.6%	3 085	107.6%	877	30.6%	6 199	216.2%	5 107	313.8%	(82.8%)
Government - operating	62 840	61 088	27 189	43.3%	18 641	29.7%	15 258	25.0%	-	-	61 088	100.0%	805	100.3%	(100.0%)
Government - capital	47 530	47 530	11 455	24.1%	10 067	21.2%	15 186	32.0%	13 539	28.5%	50 247	105.7%	-	101.5%	(100.0%)
Interest	9 129	8 611	-	-		-	-	-		-	-	-	-	-	-
Dividends															
Payments Suppliers and employees	(130 255) (129 621)	(101 794) (73 120)	(20 758) (20 601)	15.9% 15.9%	(27 189) (26 972)	20.9% 20.8%	(24 493) (24 392)	24.1% 33.4%	(13 218) (13 070)	13.0% 17.9%	(85 659) (85 034)	84.1% 116.3%	(25 000) (24 869)	98.6% 100.2%	(47.1%) (47.4%)
Finance charges	(634)	(1 245)	(157)	24.8%	(20 972)	34.2%	(102)	8.2%	(13 070)	11.9%	(625)	50.2%	(132)		12.7%
Transfers and grants	(634)	(27 428)	(157)	24.070	(211)	34.2%	(102)	0.276	(149)	11.9%	(023)	30.2%	(132)	00.2%	12.770
Net Cash from/(used) Operating Activities	26 647	52 244	27 000	101.3%	9 960	37.4%	16 046	30.7%	6 712	12.8%	59 719	114.3%	(11 704)	65.2%	(157.4%)
Cash Flow from Investing Activities															
Receipts							_			_					
Proceeds on disposal of PPE	-				-	-		-	-	-		-	-	-	-
Decrease in non-current debtors	_		_	_		_		_		-	_	-		-	-
Decrease in other non-current receivables	-		-	-		-		-		-	-	-	-	-	-
Decrease (increase) in non-current investments	-		-	-		-		-	-		-	-	-	-	-
Payments	(47 530)	(47 530)		16.3%	(8 209)	17.3%	(14 578)	30.7%	(11 105)	23.4%	(41 637)	87.6%	(9 291)		19.5%
Capital assets	(47 530)	(47 530)	(7 745)	16.3%	(8 209)	17.3%	(14 578)	30.7%	(11 105)	23.4%	(41 637)	87.6%	(9 291)	96.0%	19.5%
Net Cash from/(used) Investing Activities	(47 530)	(47 530)	(7 745)	16.3%	(8 209)	17.3%	(14 578)	30.7%	(11 105)	23.4%	(41 637)	87.6%	(9 291)	96.0%	19.5%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits			-	-		-		-		-	-	-	-	-	-
Payments Repayment of borrowing	(920) (920)	(1 000)	-	-	(102) (102)	11.1% 11.1%		-	-		(102) (102)	10.2% 10.2%	-	2.2%	-
Net Cash from/(used) Financing Activities	(920)	(1 000)	-	-	(102)	11.1%	<del></del>				(102)	10.2%		2.2%	-
Net Increase/(Decrease) in cash held	(21 803)	3 714	19 255	(88.3%)	1 648	(7.6%)	1 468	39.5%	(4 393)	(118.3%)	17 979	484.1%	(20 994)	(4.0%)	
Cash/cash equivalents at the year begin:	(3 225)	-	16 080	(498.6%)	35 335	(1 095.8%)	36 984	-	38 452	-	16 080	-	21 266	(6.6%)	80.8%
Cash/cash equivalents at the year end:	(25 028)	3 714	35 335	(141.2%)	36 984	(147.8%)	38 452	1 035.3%	34 059	917.0%	34 059	917.0%	272	(16.1%)	12 422.2%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debi Debi		Impairment -B Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water		-			-		-				-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	-	-			-		-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-		-	-		-	-	-	
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-		-	-		-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Income Source	-	-		-								-	-	
Debtors Age Analysis By Customer Group														
Organs of State		-			-		-				-	-	-	
Commercial	-	-	-	-	-	-		-			-	-		
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-		-	-	-	-	-		-	-	-	
Total By Customer Group														

Part 5: Creditor Age Analysis

			31 - 60 Days		61 - 90	) Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-		-	-	-	-				
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-		-	-	-	-				
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-		-	-	-	-				-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-		-	-	-	-				-
Other		-	-	-			-	-	-	
Total				-				-		

С	10	nt	ac	t	D	et	ai	ŀ

Municipal Manager	Mr Bruce William Kannemeyer	058 913 8314
Financial Manager	Mr S A Nyapholi	058 913 8300

Source Local Government Database

# FREE STATE: MANTSOPA (FS196) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure						201	6/17						201	5/16	
	Bud	laet	First 0	Duarter	Second	Quarter		Quarter	Fourth	Quarter	Year	o Date		Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2015/16 to Q4 of 2016/17
R thousands												budget		budget	
Operating Revenue and Expenditure															
Operating Revenue	207 999	207 999	47 345	22.8%	54 151	26.0%	69 905	33.6%	18 698	9.0%	190 099	91.4%	36 830	77.0%	(49.2%)
Property rates	13 701	13 701	14 081	102.8%	(34)	(.2%)	(54)	(.4%)	(80)	(.6%)	13.914	101.6%	(1 105)	89.8%	
Property rates - penalties and collection charges				-		-	(112)			(-1.1)	(112)	-	(,		
Service charges - electricity revenue	45 023	45 023	9 792	21.7%	7 067	15.7%	6 780	15.1%	3 822	8.5%	27 462	61.0%	2 451	153.1%	55.9%
Service charges - water revenue	33 717	33 717	7 835	23.2%	7 779	23.1%	9 817	29.1%	5 063	15.0%	30 494	90.4%	11 182	94.4%	(54.7%)
Service charges - sanitation revenue	15 955	15 955	5 946	37.3%	5 916	37.1%	5 767	36.1%	3 036	19.0%	20 666	129.5%	4 155	88.0%	(26.9%)
Service charges - refuse revenue	10 730	10 730	3 739	34.8%	3 765	35.1%	3 738	34.8%	2 004	18.7%	13 246	123.5%	2 529	88.7%	(20.8%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 230	1 230	302	24.6%	217	17.7%	231	18.8%	239	19.5%	990	80.4%	436	102.7%	(45.2%)
Interest earned - external investments	316	316	9	2.9%	346	109.5%	164	51.8%	0	-	519	164.2%	175	125.1%	(99.9%)
Interest earned - outstanding debtors	13 734	13 734	5 298	38.6%	5 735	41.8%	6 306	45.9%	4 368	31.8%	21 708	158.1%	5 106	70.6%	(14.4%)
Dividends received	20	20	-	-	-	-	1	4.3%	-	-	1	4.3%	-	-	-
Fines	1 015	1 015	-	-	-	-	1	-	-	-	1	-	0	1.0%	(100.0%)
Licences and permits	-		-	-	0	-	0	-	-	-	0	-	-		-
Agency services	71 511	71 511		-	23 069	32.3%	36 913	51.6%			59 981	83.9%	11 249	15.5%	(100.0%)
Transfers recognised - operational Other own revenue	1 048	1048	341	32.5%	23 069	32.3% 27.7%	36 913	33.7%	246	23.5%	1 230	117.4%	652	103.5%	(62.3%)
Gains on disposal of PPE	1 048	1 048	341	32.5%	290	21.1%	353	33.7%	246	23.5%	1 230	117.4%	652	103.5%	(62.3%)
· ·											-				
Operating Expenditure	206 240	206 240	39 200	19.0%	64 332	31.2%	35 135	17.0%	30 962	15.0%	169 629	82.2%	37 964	60.3%	
Employee related costs	80 256	80 256	19 071	23.8%	19 293	24.0%	18 440	23.0%	12 381	15.4%	69 186	86.2%	18 570	90.0%	(33.3%)
Remuneration of councillors	6 794	6 794	1 327	19.5%	1 484	21.8%	1 645	24.2%	938	13.8%	5 395	79.4%	1 434	83.7%	(34.6%)
Debt impairment	28 884	28 884	-	-	14 442	50.0%		-		-	14 442	50.0%		-	-
Depreciation and asset impairment	3 939	3 939	-	-	1 970	50.0%	-	-		-	1 970	50.0%			-
Finance charges Bulk purchases	39 366	39 366	10 665	27.1%	10 415	26.5%	2 191	5.6%	10 616	27.0%	33 887	86.1%	4 759	77.9%	123.1%
Other Materials	6 358	6 358	1 165	18.3%	881	13.9%	465	7.3%	316	5.0%	2 828	44.5%	1 346	33.5%	(76.5%)
Contracted services	3 000	3 000	1 491	49.7%	4 741	158.0%	1 959	65.3%	1011	33.7%	9 202	306.7%	1 459	277.3%	(30.7%)
Transfers and grants	1 764	1764	221	12.5%	342	19.4%	368	20.9%	1023	58.0%	1 955	110.8%	4 596	74.2%	(77.7%)
Other expenditure	35 880	35 880	5 258	14.7%	10 765	30.0%	10 065	28.1%	4 677	13.0%	30 764	85.7%	5 800	49.5%	(19.4%)
Loss on disposal of PPE		-	-	-	-	-	-	-		-	-	-	-	-	
Surplus/(Deficit)	1 759	1 759	8 145		(10 181)		34 770		(12 264)		20 470		(1 134)		
Transfers recognised - capital	56 668	56 668			6 278	11.1%	5 195	9.2%	(12 201)		11 472	20.2%	11 867	27.3%	(100.0%)
Contributions recognised - capital				_		-				_		-			(
Contributed assets	-	-	_	_		_	-	_		-	_	-	-	_	-
Surplus/(Deficit) after capital transfers and contributions	58 427	58 427	8 145		(3 904)		39 965		(12 264)		31 942		10 733		
Taxation															
Surplus/(Deficit) after taxation	58 427	58 427	8 145	-	(3 904)	-	39 965	-	(12 264)	-	31 942		10 733	-	-
Attributable to minorities	30 427	30 427	0 143		(3 704)		37 703		(12 204)		31 742		10 733		
Surplus/(Deficit) attributable to municipality	58 427	58 427	8 145	-	(3 904)	-	39 965	-	(12 264)	-	31 942		10 733	-	-
Share of surplus/ (deficit) of associate	30 427	30 427	0 143		(3 704)		37 703		(12 204)		31 742		10 733		
Surplus/(Deficit) for the year	58 427	58 427	8 145	-	(3 904)	-	39 965	-	(12 264)	_	31 942		10 733	-	-
our prostocitory for the year	36 427	D0 427	0 145		(3 904)		37 705		(12 204)		31942		10 /33		

						201								15/16	
	Bud	lget	First C	Quarter	Second	Quarter	Third (	Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure												, and			
Source of Finance	58 418	58 418	3 978	6.8%	6 538	11.2%	4 410	7.5%	1 555	2.7%	16 481	28.2%	4 292	55.7%	(63.8%)
	56 668	56 668	3 9/6	7.0%	5 862	10.3%	4 404	7.8%	1 555	2.7%	15 790	20.276	4 292	53.8%	
National Government Provincial Government	56 668	56 668	3 969	7.0%	5 862	10.3%	4 404		1 555		15 /90	21.9%	4 285	53.8%	(63.7%)
Provincial Government District Municipality	-	-	-	-	-		-	-		-		-	-	-	-
Other transfers and grants	-	-	-	-	-			-	-	-		-	-	-	-
Transfers recognised - capital	56 668	56 668	3 969	7.0%	5 862	10.3%	4 404	7.8%	1 555	2.7%	15 790	27.9%	4 285	53.8%	(63.7%)
Borrowing	30 000	30 000	3 707	7.0%	3 002	10.3%	4 404	7.070	1 333	2.770	15 /70	21.7%	4 203	33.670	(63.776)
Internally generated funds	1 750	1 750		.5%	676	38.6%		.3%			691	39.5%	7	98.2%	(100.0%)
Public contributions and donations	1730	1750		.570	070	30.070		.570			071	37.370		70.270	(100.070)
Capital Expenditure Standard Classification	58 418	58 418	3 978	6.8%	6 538	11.2%	4 410	7.5%	1 555	2.7%	16 481	28.2%	4 292	55.7%	(63.8%)
			3 9/6										4 292		
Governance and Administration  Executive & Council	500 500	500 500	9	1.8%	664	132.9% 93.2%	-	-	-	-	673	134.7% 93.2%	-	51.0%	-
Executive & Council  Budget & Treasury Office	500	500			466	93.2%				-	466	93.2%	-	91.8%	-
Corporate Services			4		198		-		-	-	198		-	51.3%	
Community and Public Safety	4 897	4 897	1 746	35.7%	1 100	22.5%	761	15.5%	243	5.0%	3 850	78.6%	946		
Community & Social Services	909	909	1 740	33.7%	1 100	22.376	755	83.1%	243	3.0%	755	83.1%	740	42.070	(74.376)
Sport And Recreation	3 988	3 988	1 746	43.8%	1 100	27.6%	6	.1%	243	6.1%	3 095	77.6%	946	42.9%	(74.3%)
Public Safety						-		-		-			-		(*,
Housing								_				-			
Health		-	-	-		-		-		-		-	-		
Economic and Environmental Services	12 661	12 661	2 194	17.3%	1 639	12.9%		-	1 313	10.4%	5 146	40.6%	2 982	65.6%	(56.0%)
Planning and Development		-	-	-	-	-	-	-		-	-	-	-	-	
Road Transport	12 661	12 661	2 194	17.3%	1 639	12.9%		-	1 313	10.4%	5 146	40.6%	2 982	65.6%	(56.0%)
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	40 360	40 360	28	.1%	3 135	7.8%	3 649	9.0%	-	-	6 812	16.9%	365		
Electricity	2 750	2 750	-	-	-	-	-	-	-	-	-	-	7	.2%	
Water	34 060	34 060	28	.1%	3 135	9.2%	3 649	10.7%		-	6 812	20.0%	357	44.1%	(100.0%)
Waste Water Management	3 550	3 550	-	-	-	-	-	-		-	-	-		1 263.5%	-
Waste Management	-	-	-	-	-	-	-	-		-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-

						201							201	15/16	
	Bud	lget	First C	uarter	Second	Quarter	Third (		Fourth		Year t	o Date	Fourth	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
R thousands												budget		buager	
Cash Flow from Operating Activities	000.050	000.050	57 308	0.4.00/	** ***	40.00	07.404	45 (0)	8 719	0.70	440.007	10.501	04.007	404.00/	(50 40)
Receipts	238 858	238 858		24.0%	46 068	19.3%	37 191	15.6%		3.7%	149 286	62.5%	21 296	101.0%	. ,
Property rates, penalties and collection charges	10 960	10 960	1 735	15.8%	2 649	24.2%	2 360	21.5%	1 460	13.3%	8 204	74.9%	2 500	88.5%	(41.6%)
Service charges	83 376	83 376	11 567	13.9%	10 513	12.6%	11 863	14.2%	7 015	8.4%	40 958	49.1%	16 637	62.8%	(57.8%)
Other revenue	2 273	2 273	8 356	367.5%	769	33.8%	746	32.8%	245	10.8%	10 116	445.0%	2 018	158.8%	(87.9%)
Government - operating	71 511	71 511	30 295	42.4%	22 165	31.0%	16 482	23.0%	-	-	68 942	96.4%	-	147.2%	
Government - capital	56 668	56 668	5 350	9.4%	9 970	17.6%	5 738	10.1%	-	-	21 058	37.2%	-	101.5%	
Interest	14 050	14 050	5	-	1	-	1	-	-	-	8	.1%	121	23.5%	(100.0%)
Dividends	20	20	-	-		-		-		-		-	20	100.0%	(100.0%)
Payments Suppliers and employees	(188 095) (188 095)	(188 095) (188 095)	(50 042) (50 042)	26.6% 26.6%	(38 436)	20.4% 20.3%	(41 342) (41 118)	22.0% 21.9%	(19 242) (19 242)	10.2% 10.2%	(149 062) (148 496)	79.2% 78.9%	(38 950) (29 102)	88.6% 77.4%	(50.6%)
Finance charges	(100 073)	(100 073)	(30 042)	20.070	(30 074)	20.370	(41 110)	21.770	(17 242)	10.270	(140 470)	70.770	(9 848)		(100.0%)
Transfers and grants				-	(342)	-	(224)	-			(566)		(7040)	-	(100.076)
Net Cash from/(used) Operating Activities	50 763	50 763	7 266	14.3%	7 632	15.0%	(4 151)	(8.2%)	(10 522)	(20.7%)	225	.4%	(17 654)	152.4%	(40.4%)
Cash Flow from Investing Activities															
Receipts			12 772	_	(618)	_	23 248	_	2 800	_	38 202		_	_	(100.0%)
Proceeds on disposal of PPE		_	12772	_	(010)		20210	_	2 000	_	50 202			-	(100.070)
Decrease in non-current debtors				_		_		_					-	-	
Decrease in other non-current receivables			12 772	-	(618)	-	23 248	-	2 800		38 202	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(58 418)	(58 418)		34.6%	(7 225)	12.4%	(7 662)	13.1%	(2 591)	4.4%	(37 687)	64.5%	(7 412)		
Capital assets	(58 418)	(58 418)	(20 209)	34.6%	(7 225)	12.4%	(7 662)	13.1%	(2 591)	4.4%	(37 687)	64.5%	(7 412)	78.9%	(65.0%)
Net Cash from/(used) Investing Activities	(58 418)	(58 418)	(7 437)	12.7%	(7 843)	13.4%	15 586	(26.7%)	209	(.4%)	516	(.9%)	(7 412)	206.2%	(102.8%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	10	-	-	-	-	-	10	-	-	-	-
Short term loans	-		-	-		-		-				-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	10	-		-	-	-	10	-	-	-	-
Payments	-		-	-		-	-	-			-	-	-	-	-
Repayment of borrowing		-	-	-	-	-		-		-	-	-		-	-
Net Cash from/(used) Financing Activities	-	-	-	-	10	-	-	-	-	-	10			-	-
Net Increase/(Decrease) in cash held	(7 655)	(7 655)	(171)	2.2%	(201)	2.6%	11 435	(149.4%)	(10 313)	134.7%	750	(9.8%)	(25 066)	(1 454.4%)	(58.9%)
Cash/cash equivalents at the year begin:	5	5	622	12 443.6%	451	9 024.9%	250	5 006.5%	11 685	233 704.8%	622	12 443.6%	3 534	83.1%	230.7%
Cash/cash equivalents at the year end:	(7 650)	(7 650)	451	(5.9%)	250	(3.3%)	11 685	(152.8%)	1 372	(17.9%)	1 372	(17.9%)	(21 532)	(1 554.6%)	(106.4%)

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debi Debi		Impairment -B Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-		-	-			-	-	-	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	-	-		-	-			-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Management	-	-		-	-			-	-	-	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	-	-		-	-			-	-	-	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-		-		-	-	-	-	-		-	-	-	
Total By Income Source					-							-	-	
Debtors Age Analysis By Customer Group														
Organs of State	-										-			
Commercial	-		-		-	-	-	-			-	-		
Households	-	-	-	-	-	-	-	-			-	-	-	
Other	-	-	-	-	-	-	-		-		-	-	-	
Total By Customer Group														

Part 5: Creditor Age Analysis

			31 - 60 Days		61 - 90	) Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-		-	-	-	-				
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-		-	-	-	-				
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-		-	-	-	-				-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-		-	-	-	-				-
Other		-	-	-			-	-	-	
Total				-				-		

Contact Details

Municipal Manager	Mr S M Selepe	051 924 0654
Financial Manager	Mr A M Maknae	051 924 0654

Source Local Government Database

# FREE STATE: THABO MOFUTSANYANA (DC19) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure						201	6/17						201	5/16	T
	Buc	iget	First 0	Quarter	Second	Quarter	Third (	Quarter	Fourth	Quarter	Year	o Date	Fourth	Quarter	1
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue Proporty rates Proporty rates Service charges - electricity revenue Service charges - electricity revenue Service charges - valent revenue Service charges - smallation revenue Service charges - smallation revenue Service charges - valent revenue Service charges - other Renatal of facilities and equipment	107 116	107 116	43 804	40.9%	35 078	32.7%	25 098 - - - - - - - -	23.4%	279	.3%	104 260 - - - - - - - -	97.3%	264 	90.4%	-
Interest earned - external investments interest earned - existenting debtors Dividents received Fines Uconces and permits Agreey services Transless recognised - operational Other own revenue Gains on disposal of PPE	1 215 - - - - - - 102 401 3 500	1 215 - - - - - 102 401 3 500	423 - - - - - 43 364 17	34.8% - - - - - 42.3% -5%	247 - - - - 34 830 1	20.3%	238 - - - - - 24 795 65	19.6% - - - - 24.2% 1.9%	225 - - - - - 37 18	18.5% - - - - - -	1 132 - - - - - 103 027 101	93.1% - - - - 100.6% 2.9%	247 	61.1% 	(100.0%
Operating Expenditure Employee related costs Remuneration of councilors Deld Impairment Depreciation and asset Impairment Finance charges Built purchases Other Materials Contracted services Transfers and grants Other Operation	104 704 53 175 9 252 - 3 272 75 - 1 625 400 - 36 904	104 704 53 175 9 252 - 3 272 75 - 1 625 400 - 36 904	27 152 13 461 2 445 - - 20 - 355 215 140 10 516	25.9% 25.3% 26.4% - 26.5% 53.7% - 28.5%	28 229 14 665 2 476 - - 24 - 642 341 295 9 785	27.0% 27.6% 26.8% - 32.6% - 39.5% 85.3% - 26.5%	26 571 14 070 2 661 24 - 583 - 325 8 907 -	25.4% 26.5% 28.8% 32.1% 35.9%	20 917 14 471 2 521 - - 18 - 345 - - 3 3563	20.0% 27.2% 27.2% - - 23.7% - 21.3% - - 9.7%	102 868 56 667 10 103 -	98.2% 106.6% 109.2% - 114.8% 139.0% - 88.8%	25 871 12 419 2 300 - - 20 - 1 320 - 5 - 9 746	102.5%	16.5% 9.6% - (13.2%) (73.8%) (100.0%)
Surplus/(Deficit)	2 412	2 412	16 652		6 850		(1 473)		(20 638)		1 392		(25 607)		
Transfers recognised - capital Contributions recognised - capital Contributed assets	-	=	-	-	-	-	-		-	- - -	-	-		-	-
Surplus/(Deficit) after capital transfers and contributions	2 412	2 412	16 652		6 850		(1 473)		(20 638)		1 392		(25 607)		
Taxation											-				
Surplus/(Deficit) after taxation	2 412	2 412	16 652		6 850		(1 473)		(20 638)		1 392		(25 607)		
Attributable to minorities	-		-	-		-	-		-		-	-	-		1 -
Surplus/(Deficit) attributable to municipality	2 412	2 412	16 652		6 850		(1 473)		(20 638)		1 392		(25 607)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 412	2 412	16 652		6 850		(1 473)		(20 638)		1 392		(25 607)		

						201	6/17						20	15/16	
	Buc	lget	First C	luarter	Second	Quarter	Third (	Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
															(*** ***)
Source of Finance	2 412	2 412	208	8.6%	1 202	49.8%	497	20.6%	1 897	78.6%	3 804	157.7%	-	79.3%	
National Government	2 412	2 412	208	8.6%	1 202	49.8%	497	20.6%	1 897	78.6%	3 804	157.7%	-	79.3%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-		-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants												-	-		
Transfers recognised - capital	2 412	2 412	208	8.6%	1 202	49.8%	497	20.6%	1 897	78.6%	3 804	157.7%	-	79.3%	(100.0%)
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-		-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	2 412	2 412	208	8.6%	1 202	49.8%	497	20.6%	1 897	78.6%	3 804	157.7%		79.3%	
Governance and Administration	300	300	208	69.3%	1 191	396.9%	-	-	86	28.6%	1 484	494.8%	-	14.1%	
Executive & Council	100	100	204	204.3%	1 160	1 159.9%	-	-	86	85.7%	1 450	1 449.9%	-	-	(100.0%)
Budget & Treasury Office	100	100	4	3.6%	-	-		-	-	-	4	3.6%	-	38.1%	-
Corporate Services	100	100	-	-	31	30.8%		-	-	-	31	30.8%	-	-	-
Community and Public Safety Community & Social Services	1 712 1 712	1 712 1 712	-	-	-	-	<b>497</b> 497	29.0% 29.0%	1 811 1 811	105.8% 105.8%	2 309 2 309	134.8% 134.8%	-	86.8% 86.8%	(100.0%) (100.0%)
Sport And Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety		-	-	-		-		-	-	-	-	-	-	-	-
Housing		-	-	-		-		-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Economic and Environmental Services	400	400	-	-	11	2.7%	-	-	-	-	11	2.7%	-	-	-
Planning and Development	400	400	-	-	11	2.7%	-	-	-	-	11	2.7%	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection		-	-	-	-	-		-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

						201	6/17						201	15/16	
	Bud	lget	First C	uarter	Second	Quarter	Third (		Fourth	Quarter	Year t	o Date	Fourth	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2015/16 to Q4 of 2016/17
R thousands												budget		budget	
Cash Flow from Operating Activities															
Receipts	107 116	107 116	45 201	42.2%	35 234	32.9%	25 797	24.1%	2 067	1.9%	108 299	101.1%	4 541	94.2%	(54.5%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges			-	-		-	-	-	-	-	-	-	-	-	-
Other revenue	3 451	3 451	1 430	41.4%	181	5.2%	765	22.2%	1 806	52.3%	4 181	121.2%	4 294	46.4%	(57.9%)
Government - operating	102 401	102 401	43 348	42.3%	34 806	34.0%	24 795	24.2%	37	-	102 986	100.6%	-	99.3%	(100.0%)
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	1 264	1 264	423	33.4%	247	19.5%	238	18.8%	225	17.8%	1 132	89.5%	247	61.1%	(9.1%)
Dividends		-	-	-		-		-	-	-	-	-	-	-	-
Payments	(104 704)	(104 704)		26.4%	(29 463)	28.1%	(31 002)	29.6%	(20 677)	19.7%	(108 787)	103.9%	(27 205)		(24.0%)
Suppliers and employees	(104 629)	(104 629)	(27 466)	26.3% 26.5%	(29 104)	27.8%	(30 978)	29.6%	(20 659)		(108 207)	103.4%	(27 185)		(24.0%)
Finance charges Transfers and grants	(75)	(75)	(20)	26.5%	(23)	30.3%	(24)	32.0%	(18)	23.7%	(84)	112.5%	(20)	113.6%	(13.2%)
Net Cash from/(used) Operating Activities	2 412	2 412	17 556	727.8%	5 770	239.2%	(5 205)	(215.8%)	(18 610)	(771.5%)	(488)	(20,2%)	(22 665)	(283.6%)	(17.9%)
	2412	2 412	17 555	727.070	0770	257.270	(0 200)	(2.10.070)	(10 010)	(771.576)	(100)	(20.270)	(22 000)	(200.070)	(11.770)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-		-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors  Decrease in other non-current receivables	-	-	-	-		-		-	-	-	-	-		-	-
Decrease (increase) in non-current investments		-		-				-	-		-		-	-	
Payments	(2 412)	(2 412)												86.3%	
Capital assets	(2 412)	(2 412)	_	_		_	_	_	-	-	-			86.3%	
Net Cash from/(used) Investing Activities	(2 412)	(2 412)	-	-	-	-	-	-	-		-	-	-	86.3%	-
Cash Flow from Financing Activities															
Receipts							-			_	_				
Short term loans															1
Borrowing long term/refinancing			_	_		_	_	_	-	-	-			-	-
Increase (decrease) in consumer deposits				_				_	-	-	-		-	-	
Payments				-				-		-					
Repayment of borrowing			-	-		-		-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities		-	-		-	-									
Net Increase/(Decrease) in cash held	(0)	(0)	17 556	**********	5 770	**********	(5 205)	**********	(18 610)	*********	(488)	12 210 500.0%	(22 665)		(17.9%)
Cash/cash equivalents at the year begin:	. (0)		738		18 294		24 064		18 859	-	738		23 403	-	(19.4%)
Cash/cash equivalents at the year end:	(0)	(0)		(457 345 950.0%)	24 064	(601 604 600.0%)	18 859	(471 485 600.0%)	249	(6 236 225.0%)	249	(6 236 225.0%)	738		(66.2%)
Guardani oquivalents at the year enu.	(0)	(0)	10 294	(407 340 700.076)	24 004	(001 004 000.0%)	10 039	(47 1 403 000.0%)	249	(0 230 223.0%)	249	(0 230 223.0%)	/30	1	(00.276)

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debt Debt		Impairment -B Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water		-		-		-	-	-				-		-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates		-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure		-	-	-	-	-	-	-	-	-	-	-	-	
Other			-		2 871	100.0%		-	2 871	100.0%	95 142	3 314.2%	2 471	86.0
Total By Income Source					2 871	100.0%			2 871	100.0%	95 142	3 314.2%	2 471	86.0
Debtors Age Analysis By Customer Group														
Organs of State		-		-		-	-	-				-		
Commercial		-				-	-					-		
Households		-	-	-		-	-	-			-	-		
Other	-	-	-	-	2 871	100.0%	-	-	2 871	100.0%	95 142	3 314.2%	2 471	86.0
Total By Customer Group					2 871	100.0%			2 871	100.0%	95 142	3 314.2%	2 471	86.0

Part 5: Creditor Age Analysis

	0 - 30	) Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	935	100.0%	-	-	-	-	-	-	935	11.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	161	2.5%	-			-	6 140	97.5%	6 301	76.0%
Auditor-General	-	-	-	-	-	-	982	100.0%	982	11.8%
Other	79	100.0%	-	-	-	-	-	-	79	.9%
Total	1 174	14.2%	-			-	7 122	85.8%	8 295	100.0%

Contact Details

Municipal Manager	Ms Takatso P M Lebenya	058 718 1000
Financial Manager	Mr H I Lebusa	058 718 1000

Source Local Government Database

# FREE STATE: MOQHAKA (FS201) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Budget  Adjusted Budget  772 738 80- 779 67 06	Actual Expenditure  4 200 548 9 16 975 7 11 152 7 16 633 8 10 569 7 118	Duarter  1st Q as % of Main appropriation  27.2% 25.8% 2.29% 17.3% 31.4%	Second Actual Expenditure 184 996 12 210 	Quarter 2nd Q as % of Main appropriation  25.1% 18.6%	Third ( Actual Expenditure	3rd Q as % of adjusted budget 26.9%	Fourth of Actual Expenditure	Quarter 4th Q as % of adjusted budget 18.1%	Year t Actual Expenditure 718 144	Total Expenditure as % of adjusted budget		5/16 Quarter Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Adjusted Budget  72 738 80- 799 67 06- 981 305 75 884 96 24 7110 44 02 8001 28 98	Expenditure  4 200 548 9 16 975 - 71 152 7 16 633 8 10 569 3 7 118	Main appropriation 27.2% 25.8% - 22.9% 17.3%	184 996 12 210	Main appropriation 25.1%	Expenditure	adjusted budget 26.9%	Expenditure	adjusted budget	Expenditure	Expenditure as % of adjusted budget	Expenditure	Expenditure as % of adjusted budget	
709 67 06 	9 16 975 - 71 152 7 16 633 3 10 569 3 7 118	25.8% - 22.9% 17.3%	12 210				133 535	18.1%	718 144	97.2%	100 240	(0.19)	
709 67 06 	9 16 975 - 71 152 7 16 633 3 10 569 3 7 118	25.8% - 22.9% 17.3%	12 210				133 535	18.1%	718 144	07 2%	100 240	(0.10/	
	71 152 7 16 633 3 10 569 3 7 118	22.9% 17.3%	-			18.4%	12 378	18.5%	53 876	80.3%	11 428	80.4%	
710 44 02 801 28 98  337 5 46 872 87	3 10 569 3 7 118			20.9%	69 722	- 22.8%	61 485	20.1%	267 067	87.3%	62 307	- 86.0%	(1.3%)
	-		23 950 10 564	25.0% 31.3%	23 387 10 578	24.3% 24.0%	21 383 10 687	22.2% 24.3%	85 352 42 398	88.7% 96.3%	14 234 7 020	82.0% 100.5%	50.2% 52.2%
872 87		25.6%	7 111 - 4 556	25.6% - 54.6%	7 124 - 117	24.6% - 2.1%	7 118 - 289	24.6% - 5.3%	28 472 - 5 029	98.2% - 92.0%	5 566 - 1 323	-	27.9%
	3 314	36.1% 28.5%	256 4 787	29.4% 29.7%	359 5 027	41.2% 31.2%	284 5 188	32.6% 32.2%	1 214 19 595	139.2% 121.6%	5 349	-	(100.0%)
719 279	2 162	3.4%	131	2.8%	167	6.0%	183	6.5%	643	23.0%	269	90.2%	(32.0%)
		44.0%	52 840	32.8%	68 592	42.6%	12 194	7.6%	204 425	127.0%	1074	13.5%	(100.0%)
-	-	-	-	-	-	-		-	-	-	-	-	-
458 223 00	49 916	23.3%	60 313	28.1%	49 596	22.2%	48 965	22.0%	208 790	66.5% 93.6%	50 070	98.5%	(14.2%) (2.2%) (4.1%)
898 5.89	в -	-	4 103	-	-	-			-	-	909	23.5%	(100.0%)
	28 661	20.0% 12.2%	524 927	19.4% .4%	12 279	5.4%	1 030 20 848	43.8% 9.1%	2 093 62 715	88.9% 27.4%	43 806	85.7%	
		16.4%	14 921 7 869	26.4%	10 485 6 448	22.5%	11 265 5 755	20.1%	46 916 24 952	87.2%	12 180 9 124	83.7%	(7.5%)
192 217 75	5 25 092	12.2%	36 888	18.0%	23 769	10.9%	27 723 (219)	12.7%	113 472 (219)	52.1%	20 562 (1 715)	46.4%	34.8% (87.2%)
64 23 91	77 284		59 452		91 993		13 930		242 660		(29 986)		
			-		-		-		-		-	-	
64 23 91	77 284		59 452		91 993		13 930		242 660		(29 986)		
64 23 91	77 284		59 452		91 993		13 930		242 660		(29 986)		
	77 204	-	FO 4F2		01.002	-	12 020		242 ((0	-	(20.00()	-	-
34 23 91	11 284		59 452		91993		13 930		242 660		(29 986)		
64 23.91	77 284		59 452										
110 111 111 111 111 111 111 111 111 111	380 10 50 10	1050 1 2166 714 889 123 264 458 223 006 49 916 5543 3 33 898 5 898 5 712 5 699 2 2354 539 5511 228 50 2866 774 2 8 623 4 888 489 2 217 756 25 02 464 23 915 77 284 464 23 915 77 284	380 10 501 2 166 17.5% 108 714 889 123 264 17.1% 458 223 006 40 916 23 3% 5543 - 3 931 21.2% 5898 5 898 5 10 2 26 17.12 - 5 17.12 5 17	1080	108	1968	1968 1409 968 70 799 44 0% 52 860 32.8% 65 592 42.6% 1800 10 501 2 166 17.5% 3883 31.4% 16.79 16.0% 1800 10 501 2 166 17.5% 3883 31.4% 16.79 16.0% 1800 10 501 2 166 17.5% 3883 31.4% 16.79 16.0% 1800 10 501 2 16.0% 1800 10 501 2 16.0% 1800 10 501 2 16.0% 1800 10 501 2 16.0% 1800 10 501 2 16.0% 1800 10 501 2 16.0% 1800 10 501 2 16.0% 1800 10 501 2 16.0% 1800 10 501 2 16.0% 1800 10 501 2 16.0% 1800 10 501 10	1968   160 968   70 799	1968 1409 98 70 799 44.0% 5.2 800 32.8% 68.592 42.6% 12.194 7.6% 3880 10.501 2.166 17.5% 3.883 31.4% 16.19 16.0% 2.345 22.3% 22.3% 4880 22.206 49.916 22.3% 4.103 22.1% 4.904 22.2 44.28% 22.2 64.003 22.1% 4.003 22.1% 4.004 22.2 44.2 42.8 22.2 64.003 22.1% 4.004 22.2 64.003 22.1% 4.003 22.1% 4.004 22.2 64.003 22.1% 4.003 22.1% 4.004 22.2 64.003 22.1% 4.003 22.1% 4.004 22.2 64.003 22.1% 4.003 22.1% 4.004 22.2 64.003 22.1% 4.003 22.1% 4.004 22.2 64.003 22.1% 4.003 22.1% 4.004 22.2 64.003 22.1% 4.003 22.1% 4.004 22.2 64.003 22.1% 4.003 22.1% 4.004 22.2 64.003 22.0 64.0	1968   169 968   70 799	1968 16998 70799 440% 52400 328% 68590 42.6% 12.194 7.4% 204.425 127.0% 3880 10.501 2.166 17.5% 3.883 31.4% 16.79 16.0% 2.345 22.3% 10.073 95.9% 10.08 74.889 123.264 17.7% 125.544 17.4% 107.071 15.0% 19.605 16.7% 475.484 66.5% 19.5% 1	1409   1409   1409   1709   1409   1238   1409   1228   1409   1238   1409   1238   1409   1238   1239	1968   160 968   70 799   44.0%   52.240   32.8%   68.552   42.6%   12.194   7.6%   204.425   12.70%   5.5%   18.74   85.1%   108   714 889   123 264   17.5%   125.544   17.4%   107.071   15.0%   119.605   16.7%   475 484   66.5%   139.355   85.76

						201								15/16	
	Buc	lget	First 0	Quarter	Second	Quarter	Third (	Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	
Dharad	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
R thousands												buuget		buuget	
Capital Revenue and Expenditure															
Source of Finance	102 688	72 094	10 535	10.3%	20 290	19.8%	8 392	11.6%	16 331	22.7%	55 547	77.0%	26 602		
National Government	86 349	48 350	4 371	5.1%	16 165	18.7%	8 308	17.2%	7 238	15.0%	36 082	74.6%	26 602	89.8%	(72.8%
Provincial Government		-	-	-	-	-	-		-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-		-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	86 349	48 350	4 371	5.1%	16 165	18.7%	8 308	17.2%	7 238	15.0%	36 082	74.6%	26 602	89.8%	(72.8%)
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	16 339	23 744	6 164	37.7%	4 125	25.2%	84	.4%	9 092	38.3%	19 465	82.0%	(0)	111.5%	***********
Public contributions and donations	-	-	-	-		-		-		-	-	-	-	-	-
Capital Expenditure Standard Classification	102 688	72 094	10 535	10.3%	20 290	19.8%	8 392	11.6%	16 331	22.7%	55 547	77.0%	26 602	96.1%	(38.6%)
Governance and Administration	1 058	3 901	90	8.5%	376	35.5%	208	5.3%	130	3.3%	803	20.6%	181	176.2%	
Executive & Council	145	1 556	8	5.4%	10	7.0%	124	8.0%	16	1.1%	158	10.2%	47	27.5%	
Budget & Treasury Office	308	303	24	7.7%	4	1.4%	84	27.8%	10	3.3%	122	40.3%	31		
Corporate Services	605	2 042	58	9.6%	361	59.7%	-	-	103	5.1%	522	25.6%	104		
Community and Public Safety	6 487	6 251	184	2.8%	132	2.0%	-	-	359	5.7%	674	10.8%	984	64.8%	
Community & Social Services	5 745	6 251	31	.5%	17	.3%	-	-	135	2.2%	184	2.9%	56		
Sport And Recreation	742	-	95	12.8%	71	9.5%	-	-	110	-	276	-	741	54.3%	
Public Safety		-	58		44	-	-	-	114		215	-	186	-	(38.9%)
Housing		-	-		-	-	-	-	-		-	-	-	-	-
Health Economic and Environmental Services						-		-		-		-		-	-
Planning and Development  Planning and Development	29 144 366	36 249	4 579	15.7%	9 037	31.0%	4 707	13.0%	5 163	14.2%	23 486	64.8%	8 028	93.4% 790.9%	
	28 778	36 249	4 579	15.9%	9 037	31.4%	4 707	13.0%	5 163	14.2%	23 486	64.8%	8 015		(100.0%)
Road Transport Environmental Protection	28 / /8	36 249	45/9	15.9%	9 037	31.4%	4 /0/	13.0%	5 163	14.2%	23 486	64.8%	8 015	93.2%	(35.6%)
Trading Services	63 926	25 633	5 683	8.9%	10 746	16.8%	3 477	13.6%	10 679	41.7%	30 584	119.3%	17 409		(38.7%)
Electricity	8 084	7 877	982	12.1%	1 494	18.5%	1 444	18.3%	6813	86.5%	10 733	136.3%	2 005		
Water	47 722	11 266	3 238	6.8%	5 594	11.7%	163	1.4%	946	8.4%	9 941	88.2%	11 315		
Waste Water Management	8 104	6 474	1 295	16.0%	3 533	43.6%	1 870	28.9%	2 744	42.4%	9 442	145.8%	3 104		
Waste Management	16	16	168	1 049.4%	125	779.3%	. 070	23.770	175	1 094.1%	468	2 922.8%	985	48.7%	(82.2%
Other	2 073	60	-		-			_		-	-		-	40.730	(02.270
	1 2075		1								1	1	1	1	1

						201	5/17						201	15/16	
	Bud	lget	First C	Quarter	Second	Quarter	Third 0	Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	% of adjusted	Q4 of 2015/16 to Q4 of 2016/1
R thousands												budget		budget	
Cash Flow from Operating Activities															
Receipts	743 987	710 669	190 786	25.6%	187 258	25.2%	149 428	21.0%	120 093	16.9%	647 565	91.1%	136 157	94.7%	(11.8%
Property rates, penalties and collection charges	65 709	67 069	12 553	19.1%	11 055	16.8%	10 838	16.2%	9 6 1 9	14.3%	44 065	65.7%	8 313	65.6%	15.79
Service charges	397 354	403 769	80 507	20.3%	78 153	19.7%	77 048	19.1%	85 643	21.2%	321 352	79.6%	87 131	78.7%	(1.79
Other revenue	19 039	15 947	11 882	62.4%	28 605	150.2%	18 255	114.5%	24 053	150.8%	82 795	519.2%	34 659	540.5%	(30.69
Government - operating	160 968	160 968	68 945	42.8%	55 546	34.5%	39 630	24.6%	-	-	164 121	102.0%		107.2%	-
Government - capital	86 349	48 349	16 542	19.2%	13 588	15.7%	3 253	6.7%	170	.4%	33 553	69.4%	5 539	94.1%	(96.9%
Interest	14 567		357	2.5%	311	2.1%	403		609	-	1 679	-	515	26.4%	18.25
Dividends Payments	(662 240)	14 567 (635 794)	(184 733)	27.9%	(146 182)	22.1%	(153 305)	24.1%	(112 010)	17.6%	(596 231)	93.8%	(118 841)	105.7%	(5.7%
Suppliers and employees	(659 541)	(633 440)	(184 733)	27.9%	(146 182)	22.1%	(153 305)	24.1%	(112 010)	17.6%	(596 231)	93.876	(118 841)	105.7%	(5.7%
Finance charges	(2 699)	(2 354)	(		(	-			(,	-			(	-	
Transfers and grants	, , ,		-	-		-	-	-		-	-	-		-	-
Net Cash from/(used) Operating Activities	81 747	74 875	6 053	7.4%	41 076	50.2%	(3 878)	(5.2%)	8 083	10.8%	51 334	68.6%	17 315	18.5%	(53.3%
Cash Flow from Investing Activities															
Receipts	_	_	_	-	-	_	_			-		-	_	-	
Proceeds on disposal of PPE			-	-		-	-	-		-	-	-		-	-
Decrease in non-current debtors			-	-		-				-	-	-		-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments															
Payments	(102 688)	(72 094)	(5 268)	5.1% 5.1%	(25 557)	24.9% 24.9%	(12 177)	16.9% 16.9%	(8 691)	12.1%	(51 693)	71.7%	(20 225)	69.3% 69.3%	
Capital assets  Net Cash from/(used) Investing Activities	(102 688) (102 688)	(72 094) (72 094)	(5 268) (5 268)		(25 557) (25 557)	24.9%	(12 177) (12 177)	16.9%	(8 691)	12.1% 12.1%	(51 693) (51 693)	71.7% <b>71.7</b> %	(20 225) (20 225)	4.8%	(57.09
	(102 000)	(12 074)	(3 200)	3.170	(23 337)	24.770	(12 177)	10.770	(0 071)	12.170	(31 073)	71.770	(20 223)	4.070	(37.07
Cash Flow from Financing Activities															
Receipts Short term loans	-	-	-	-	-	-	-		-	-	-	-	-	-	-
Snort term toans  Borrowing long term/refinancing		-	-	-		-		-			-	-		-	-
Increase (decrease) in consumer deposits															
Payments	(3 200)	(3 200)	_	_		_	_		_	_	_	_	_	951.6%	
Repayment of borrowing	(3 200)	(3 200)		-		-				-				951.6%	-
Net Cash from/(used) Financing Activities	(3 200)	(3 200)	-	-			-		-		-	-	-	951.6%	-
Net Increase/(Decrease) in cash held	(24 141)	(419)	784	(3.2%)	15 519	(64.3%)	(16 055)	3 831.8%	(608)	145.1%	(359)	85.8%	(2 910)	33.7%	(79.19
Cash/cash equivalents at the year begin:	30 560	11 846	5 063	16.6%	5 848	19.1%	21 367	180.4%	5 312	44.8%	5 063	42.7%	7 973	87.2%	
Cash/cash equivalents at the year begin.  Cash/cash equivalents at the year end:	6 419	11 427	5 848	91.1%	21 367	332.9%	5 312	46.5%	4 704	41.2%	4 704	41.2%	5 063	(29.4%)	
Casnicasn equivalents at the year 600:	6 4 1 9	11 42/	5 848	91.1%	21 367	332.9%	5 312	46.5%	4 /04	41.2%	4 /04	41.2%	5 063	(29.4%)	(7.1

Part 4: Debtor Age Analysis

·	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debi Debi		Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 617	3.0%	3 990	1.8%	4 407	2.0%	204 661	93.2%	219 675	45.9%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	13 090	33.3%	1 413	3.6%	1 111	2.8%	23 713	60.3%	39 327	8.2%	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	2 859	8.9%	1 021	3.2%	656	2.0%	27 520	85.9%	32 056	6.7%	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	2 468	4.3%	1 555	2.7%	1 435	2.5%	51 371	90.4%	56 830	11.9%	-	-	-	
Receivables from Exchange Transactions - Waste Management	1 662	4.2%	1 045	2.6%	962	2.4%	35 766	90.7%	39 436	8.2%	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-		-	-		-		-	-	-	-	
Interest on Arrear Debtor Accounts	1 769	2.5%	1 899	2.7%	1 694	2.4%	66 256	92.5%	71 618	15.0%	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-		-	-		-		-	-	-	-	
Other	1 408	7.2%	257	1.3%	196	1.0%	17 767	90.5%	19 628	4.1%	-	-	-	
Total By Income Source	29 874	6.2%	11 180	2.3%	10 461	2.2%	427 055	89.2%	478 569	100.0%				
Debtors Age Analysis By Customer Group														
Organs of State	3 665	20.3%	1 582	8.8%	1 413	7.8%	11 407	63.1%	18 068	3.8%	-	-	-	
Commercial	9 748	40.0%	840	3.4%	518	2.1%	13 267	54.4%	24 372	5.1%	-	-	-	
Households	10 028	4.2%	6 356	2.7%	5 976	2.5%	213 775	90.5%	236 136	49.3%	-	-	-	
Other	6 432	3.2%	2 401	1.2%	2 553	1.3%	188 606	94.3%	199 993	41.8%	-	-		
Total By Customer Group	29 874	6.2%	11 180	2.3%	10 461	2.2%	427 055	89.2%	478 569	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	31 585	15.0%	24 272	11.5%	26 215	12.4%	128 604	61.0%	210 676	88.6%
Bulk Water	-	-				-		-	-	-
PAYE deductions	-	-	-			-		-	-	-
VAT (output less input)	-	-				-		-	-	-
Pensions / Retirement	-	-	-			-		-	-	-
Loan repayments	828	100.0%				-		-	828	.3%
Trade Creditors	-	-	-	-		-	-	-	-	-
Auditor-General	29	1.4%	22	1.1%	23	1.1%	1 966	96.4%	2 040	.9%
Other	9 110	37.6%	1 326	5.5%	1 180	4.9%	12 607	52.0%	24 223	10.2%
Total	41 552	17.5%	25 620	10.8%	27 419	11.5%	143 177	60.2%	237 767	100.0%

Contact Details	
Municipal Manager	

Financial Manager	Mr TR Marumo	056 216 9140
Mulliupai Maliagei	MI MILEUSI SIIIOII MQWAIII	U30 210 9370

Source Local Government Database

# FREE STATE: NGWATHE (FS203) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Expenditure	Duarter 41h Q as % of adjusted budget 114.4% 218 % of adjusted budget 114.4% 218 % 228 % 251% 47% 77.7% 37.40%	Year Actual Expenditure  577 204 79 400 79 400 62 255 63 39 341 36 722 1 453 1 5181 4 3 597 1 338 1 1 1818 1 1 388 1 1 1 388 1 1 1 388 1 1 1 388 1 1 1 388 1 1 1 388 1 1 1 388 1 1 1 388 1 1 1 388 1 1 1 388 1 1 1 388 1 1 1 388 1 1 1 388 1 1 1 388 1 1 1 388	to Date  Total  Expenditure as % of adjusted budget  84.1% 69.0% 69.0% 10.1% 11.75.9% 11.75.9% 11.75.9% 11.17%	Actual Expenditure  101 992 5 320 5 589 2 038 9 422 8 575 - 80 480 17 564 - 198 840	44.0% 67.1% 128.0% 25.1% 19.7%	Q4 of 2015/16 to Q4 of 2016/17 (2.8%) 372.4% (42.9%) 166.1% (2.9%) 166.7% (67.9%) (14.8%) (8.3%)
Expenditure	adjusted budget  14.4% 21.8% 21.8% 25.1% 25.1% 25.1% 25.1% 27.7% 374.0% 27.1% 20.1% 27.7% 20.1% 27.7% 20.1% 27.7% 20.1% 27.7% 20.1% 27.7% 20.1% 27.7% 20.1% 27.7% 20.1% 27.7% 20.1%	577 204 79 400 79 400 141 219 62 256 39 341 36 722 1 483 1 518 4 3597 - 1 333	Expenditure as % of adjusted budget budget 84.1% 69.9% 79.1% 94.3% 99.4% 100.1% 75.9% 1 089.9% 1 107.8% 107.1% 107	101 992 5 320 5 320 5 6 859 2 038 9 622 8 575 80 490 17 564 198	Expenditure as % of adjusted budget  92.7% 90.7% 84.3% 43.0% 88.0% 92.3% 44.0% 67.1% 128.0% 25.1% 19.7%	(2.8%) 372.4% (42.9%) 166.0% 2.0% 7.5% (67.9%) (14.8%)
15.4% 25.132 -18.5% 32.4%3 5.2% 5.422 24.8% 92.07 25.0% 9.20 8.11% 215 -11.5% 154 243.9% 14.60 -60.9% 182 -23.9% 1106	21.8% 18.2% 8.2% 24.8% 25.1% 4.7% 374.0% 20.1%	79 400 . 141 219 62 256 39 341 36 722 . 1 453 1 518 43 597 	69.0% 79.1% 94.3% 99.4% 100.1% 31.7% 75.9% 1 089.9% 1 147.8%	5 320 56 859 2 038 9 622 8 575 80 480 17 564 - 198 -	90.7% 84.3% 43.0% 88.0% 92.3% 44.0% 67.1% 128.0% 25.1%	372.4% (42.9%) 166.0% 2.0% 7.5% (67.9%) (14.8%)
15.4% 25.132 -18.5% 32.4%3 5.2% 5.422 24.8% 92.07 25.0% 9.20 8.11% 215 -11.5% 154 243.9% 14.60 -60.9% 182 -23.9% 1106	21.8% 18.2% 8.2% 24.8% 25.1% 4.7% 374.0% 20.1%	79 400 . 141 219 62 256 39 341 36 722 . 1 453 1 518 43 597 	69.0% 79.1% 94.3% 99.4% 100.1% 31.7% 75.9% 1 089.9% 1 147.8%	5 320 56 859 2 038 9 622 8 575 80 480 17 564 - 198 -	90.7% 84.3% 43.0% 88.0% 92.3% 44.0% 67.1% 128.0% 25.1%	372.4% (42.9%) 166.0% 2.0% 7.5% (67.9%) (14.8%)
15.4% 25.132 -18.5% 32.4%3 5.2% 5.422 24.8% 92.07 25.0% 9.20 8.11% 215 -11.5% 154 243.9% 14.60 -60.9% 182 -23.9% 1106	21.8% 18.2% 8.2% 24.8% 25.1% 4.7% 374.0% 20.1%	79 400 . 141 219 62 256 39 341 36 722 . 1 453 1 518 43 597 	69.0% 79.1% 94.3% 99.4% 100.1% 31.7% 75.9% 1 089.9% 1 147.8%	5 320 56 859 2 038 9 622 8 575 80 480 17 564 - 198 -	90.7% 84.3% 43.0% 88.0% 92.3% 44.0% 67.1% 128.0% 25.1%	372.4% (42.9%) 166.0% 2.0% 7.5% (67.9%) (14.8%)
18.5% 32.453 35.2% 5.423 24.8% 9.817 25.0% 9.20 9.20 115% 154 243.9% 14.960 60.9% 182 22.9% 1106	. 18.2% 8.2% 24.8% 25.1% - 4.7% 7.7% 374.0% - 20.1%	141 219 62 256 39 341 36 722 - 1 453 1 518 43 597 - 1 338 - 168 738	79.1% 94.3% 99.4% 100.1% - 31.7% 75.9% 1 089.9%	56 859 2 038 9 622 8 575 - 80 480 17 564 - 198	84.3% 43.0% 88.0% 92.3% 44.0% 67.1% 128.0% 25.1%	(42.9%) 166.0% 2.0% 7.5% - 166.7% (67.9%)
18.5% 32.453 35.7% 5.423 24.8% 9.817 25.0% 9.220 	18.2% 8.2% 24.8% 25.1% - 4.7% 7.7% 374.0% - 20.1%	62 256 39 341 36 722 - 1 453 1 518 43 597 - 1 338 - 168 738	94.3% 99.4% 100.1% - 31.7% 75.9% 1 089.9% - 147.8%	2 038 9 622 8 575 - - 800 480 17 564 - - 198 - - 840	84.3% 43.0% 88.0% 92.3% 44.0% 67.1% 128.0% 25.1%	166.0% 2.0% 7.5% - 166.7% (67.9%)
35.2% 5.423 24.8% 9817 25.0% 9.220 8.1% 215 11.5% 154 243.9% 14.960 	8.2% 24.8% 25.1% - 4.7% 7.7% 374.0% - 20.1% -	62 256 39 341 36 722 - 1 453 1 518 43 597 - 1 338 - 168 738	94.3% 99.4% 100.1% - 31.7% 75.9% 1 089.9% - 147.8%	2 038 9 622 8 575 - - 800 480 17 564 - - 198 - - 840	43.0% 88.0% 92.3% - 44.0% 67.1% 128.0% 25.1% -	166.0% 2.0% 7.5% - 166.7% (67.9%)
24.8% 9.817 25.0% 9.220 8.1% 215 11.5% 154 243.9% 14.960	24.8% 25.1% - 4.7% 7.79 374.0% - 20.1% -	39 341 36 722 - 1 453 1 518 43 597 - 1 338 - - 168 738	99.4% 100.1% - 31.7% 75.9% 1 089.9% - 147.8%	9 622 8 575 - 80 480 17 564 - 198 - 840	88.0% 92.3% 44.0% 67.1% 128.0% 25.1%	2.0% 7.5% - 166.7% (67.9%) (14.8%)
25.0% 9 220 8.1% 215 11.5% 154 243.9% 14 960 60.9% 182 	25.1% - 4.7% 7.7% 374.0% - 20.1% -	36 722 - 1 453 1 518 43 597 - 1 338 - - 168 738	100.1% 31.7% 75.9% 1 089.9% - 147.8%	8 575 - 80 480 17 564 - 198 - - - 840	92.3% 44.0% 67.1% 128.0% 25.1%	7.5% - 166.7% (67.9%) (14.8%)
8.1% 215 11.5% 154 243.9% 14.960 	4.7% 7.7% 374.0% - 20.1% -	1 453 1 518 43 597 - 1 338 - - - 168 738	31.7% 75.9% 1 089.9% - 147.8%	80 480 17 564 198	44.0% 67.1% 128.0% 25.1% 19.7%	166.7% (67.9%) (14.8%)
11.5% 154 243.9% 14.960 	7.7% 374.0% - 20.1% - - . 7%	1 518 43 597 - 1 338 - - - 168 738	75.9% 1 089.9% - 147.8% - - 101.1%	480 17 564 - 198 - - - 840	67.1% 128.0% 25.1% 19.7%	(67.9%) (14.8%)
243.9% 14 960 	374.0% - 20.1% - - . 7%	43 597 - 1 338 - - 168 738	1 089.9% - 147.8% - - 101.1%	17 564 - 198 - - 840	128.0% 25.1% 19.7%	(67.9%) (14.8%)
	20.1% - - .7%	1 338 - - 168 738	147.8% - - 101.1%	198	25.1% 19.7%	- 1
60.9% 182   28.9% 1106	.7%	- - 168 738	147.8% - - 101.1%	198	25.1% 19.7%	- 1
28.9% 1 106	.7%	- - 168 738	101.1%	- - 840	-	(8.3%)
 28.9% 1 106	.7%				-	
28.9% 1 106	.7%				116.5%	
					116.5%	
	5.8%	1 622	22.00/			31.7%
6.2% 430			22.0%	415	20.2%	3.7%
	-	-	-	-	-	-
15.8% 95 906	12.1%	552 784	69.6%	113 019	60.9%	(15.1%)
27.2% 45 023	26.7%	184 265	109.2%	44 514	117.2%	1.1%
24.2% 2 772	25.8%	10 728	100.0%	3 047	87.6%	(9.0%)
	-	-	-	-	-	
13.4% 22 514	36.3%	37 075	59.8%	11 237	30.5%	100.3%
26.4% 8 452	11.7%	27 643	38.4%	43	43.1%	
13.5% (57 138)	(28.6%)	6 643	3.3%		31.9%	
12.6% 1 030	8.1%	8 635	67.9%	2 076		
9.5% 2 676	7.6%	20 542	58.0%	215	7.8%	1 144.1%
	-	-	-		-	-
15.6% 70 578	62.3%	257 253	227.1%	48 140	209.5%	46.6%
	-		-	-	-	-
3 185		24 420		(11 027)		
32.3% 14 358	20.5%	50 742	72.6%	5 732	27.2%	150.5%
	-		-	-	-	-
	-		-	-	-	-
17.542		75 161		(5 295)		
1/ 543		-	-	-	-	
		75 161		(5 295)		
		-			-	-
	-	75 141		(5 295)		
				(- 270)		
17 543		75 101	1			
	32.3% 14.358 	32.3% 14.358 20.5% 	32.3% 14.358 20.5% 50.742	32.3% 14.358 20.5% 50.742 72.6%	32.3% 14.358 20.5% 50.742 72.6% 5.732 17.543 75.161 (5.295) 17.543 75.161 (5.295) 17.543 75.161 (5.295) 17.543 75.161 (5.295)	32.3% 14.388 20.5% 50.742 72.6% 5.732 27.2%

						201	6/17						201	15/16	
	Buc	lget	First C	Quarter	Second	Quarter	Third (	Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
															(*** ***)
Source of Finance	64 920	69 920	11 932	18.4%	27 027	41.6%	5 140	7.4%	16 830	24.1%	60 928	87.1%	20 891	57.3%	
National Government	64 920	64 920	11 932	18.4%	27 027	41.6%	5 014	7.7%	14 309	22.0%	58 282	89.8%	20 891	61.9%	
Provincial Government	-	5 000	-	-	-	-	126	2.5%	1 166	23.3%	1 292	25.8%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	64 920	69 920	11 932	18.4%	27 027	41.6%	5 140	7.4%	15 475	22.1%	59 574	85.2%	20 891	55.3%	(25.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	1 354	-	1 354	-	-	86.8%	(100.0%)
Public contributions and donations		-	-		-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	64 920	69 920	11 932	18.4%	27 027	41.6%	5 140	7.4%	16 830	24.1%	60 928	87.1%	20 891	57.3%	
Governance and Administration	-	-	-			-	-	-		-	-	-	215	-	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office		-	-	-		-	-	-		-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	215	-	(100.0%)
Community and Public Safety Community & Social Services	1 939 53	10 508 6 380	327	16.9%	1 606 785	82.8% 1 477.6%	<b>750</b> 579	7.1% 9.1%	3 648 3 537	34.7% 55.4%	6 331 4 901	60.2% 76.8%	4 773	34.1%	(23.6%)
Sport And Recreation	1 886	4 128	327	17.4%	820	43.5%	171	4.2%	111	2.7%	1 430	34.6%	4 773	69.1%	(97.7%)
Public Safety		-	-	-		-		-		-	-	-	-	-	-
Housing	-	-	-	-		-	-	-		-	-	-	-	-	-
Health				-		-		-			-		-	-	-
Economic and Environmental Services	4 346	12 274	-		7 861	180.9%	-	-	2 664	21.7%	10 524	85.7%	4 506	37.2%	(40.9%)
Planning and Development		-	-	-		-	-	-		-	-	-	-	-	-
Road Transport	4 346	12 274		-	7 861	180.9%		-	2 664	21.7%	10 524	85.7%	4 506	37.2%	(40.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	56 526	45 135	11 272	19.9%	17 043	30.2%	3 926	8.7%	9 991	22.1%	42 232	93.6%	11 398		
Electricity	15 282	17 233	6 823	44.6%	3 047	19.9%	369	2.1%	1 703	9.9%	11 942	69.3%	521		
Water	39 140	25 374	3 317	8.5%	13 996	35.8%	3 557	14.0%	3 463	13.6%	24 332	95.9%	9 389		
Waste Water Management	816	1 742	348	42.7%	-	-	-	-	4 825	277.0%	5 174	297.0%	286	76.1%	
Waste Management	1 288	786	784	60.9%	-	-	-	-	-	-	784	99.8%	1 201	-	(100.0%)
Other	2 109	2 004	332	15.8%	518	24.6%	463	23.1%	528	26.3%	1 842	91.9%	-	-	(100.0%)

						201	6/17						201	15/16	
	Bud	lget	First C	Quarter	Second	Quarter	Third C	Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2015/16 to Q4 of 2016/17
R thousands												budget		budget	
Cash Flow from Operating Activities															
Receipts	583 533	493 640	146 544	25.1%	150 673	25.8%	136 264	27.6%	66 049	13.4%	499 529	101.2%	69 427	90.1%	(4.9%)
Property rates, penalties and collection charges	59 460	47 510	8 570	14.4%	11 717	19.7%	10 979	23.1%	10 236	21.5%	41 501	87.4%	9 462	85.1%	8.2%
Service charges	277 054	194 549	41 705	15.1%	46 458	16.8%	46 461	23.9%	46 466	23.9%	181 091	93.1%	44 887	87.7%	3.5%
Other revenue	15 264	12 330	11 960	78.4%	7 469	48.9%	9 518	77.2%	8 469	68.7%	37 416	303.5%	10 497	104.3%	(19.3%
Government - operating	161 827	161 827	67 763	41.9%	57 112	35.3%	43 218	26.7%	86	.1%	168 179	103.9%	-	100.0%	(100.0%)
Government - capital	64 920	69 920	15 463	23.8%	26 531	40.9%	24 926	35.6%		-	66 920	95.7%	3 642	69.4%	(100.0%)
Interest	5 000	7 500	1 083	21.7%	1 385	27.7%	1 163	15.5%		10.6%	4 423	59.0%	938		(15.7%)
Dividends	8	4		-		-		-		-		-		-	
Payments Suppliers and employees	(493 296) (463 296)	(493 296) (463 296)	(123 066) (122 968)	24.9% 26.5%	(122 955) (122 873)	24.9% 26.5%	(120 033) (101 000)	24.3% 21.8%	(70 290) (70 242)	14.2% 15.2%	(436 344) (417 082)	88.5% 90.0%	(104 138)	108.4% 108.6%	(32.5%)
Finance charges	(30 000)	(30 000)	(122 900)	.3%	(83)	.3%	(19 033)	63.4%		2%	(19 262)	64.2%	(104 130)	19.6%	(100.0%
Transfers and grants	(30 000)	(30 000)	(10)	.570	(03)	.370	(17 033)	03.470	(40)		(17 202)	04.270		17.070	(100.076)
Net Cash from/(used) Operating Activities	90 237	344	23 478	26.0%	27 717	30.7%	16 231	4 723.2%	(4 241)	(1 234.1%)	63 185	18 386.3%	(34 712)	38.7%	(87.8%)
Cash Flow from Investing Activities															
Receipts				_		_	-		_	_		_		_	_
Proceeds on disposal of PPE	_		_	_		_	_	_	_	_	_	_		-	
Decrease in non-current debtors				-		-		-	-	-		-		-	
Decrease in other non-current receivables	-		-	-		-	-	-	-	-	-	-		-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(64 920)	(74 920)	(4 118)		(27 367)	42.2%	(8 592)	11.5%		34.8%	(66 115)	88.2%	(19 352)		
Capital assets  Net Cash from/(used) Investing Activities	(64 920) (64 920)	(74 920) (74 920)	(4 118) (4 118)	6.3%	(27 367) (27 367)	42.2% 42.2%	(8 592) (8 592)	11.5% 11.5%		34.8%	(66 115) (66 115)	88.2% 88.2%	(19 352) (19 352)	55.2% <b>57.3%</b>	34.69
	(64 920)	(74 920)	(4 118)	0.3%	(21 361)	42.2%	(8 592)	11.5%	(26 039)	34.8%	(00 115)	88.2%	(19 352)	57.3%	34.67
Cash Flow from Financing Activities															
Receipts	-		-	-		-	-	-	-	-	-	-		-	-
Short term loans	-		-	-		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing Increase (decrease) in consumer deposits	-	-		-		-		-	-	-	-	-		-	-
Payments	(2 880)	(2 880)	(702)	24.4%	(717)	24.9%	(735)	25.5%	(759)	26.4%	(2 913)	101.1%	(800)	120.8%	(5.1%
Repayment of borrowing	(2 880)	(2 880)	(702)	24.4%	(717)	24.9%	(735)	25.5%		26.4%	(2 913)	101.1%	(800)	120.8%	(5.1%
Net Cash from/(used) Financing Activities	(2 880)	(2 880)	(702)		(717)	24.9%	(735)	25.5%		26.4%	(2 913)	101.1%	(800)		(5.1%
Net Increase/(Decrease) in cash held	22 437	(77 456)	18 659	83.2%	(367)	(1.6%)	6 904	(8.9%)		40.1%	(5 843)	7.5%	(54 864)		
Cash/cash equivalents at the year begin:	22 437 5 000	(// <b>456)</b> 1378	8 444	83.2% 168.9%	(367) 27 102	(1. <b>6%)</b> 542.0%	6 904 26 736	1 940.2%		40.1% 2 441.2%	(5 843) 8 444	7.5% 612.8%	(54 864) 67 263	6.4% 24.2%	
Cash/cash equivalents at the year end:	27 437	(76 078)	27 102	98.8%	26 736	97.4%	33 640	(44.2%)	2 601	(3.4%)	2 601	(3.4%)	12 399	13.1%	(79.09

Part 4: Debtor Age Analysis

·	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debi Debi		Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	13 031	10.0%	4 162	3.2%	113 623	86.9%	-	-	130 816	22.8%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	15 267	18.0%	2 437	2.9%	67 035	79.1%	-	-	84 739	14.8%	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	25 015	24.4%	2 492	2.4%	75 108	73.2%	-	-	102 614	17.9%	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	12 530	12.7%	2 221	2.2%	84 126	85.1%		-	98 878	17.2%	-	-	-	
Receivables from Exchange Transactions - Waste Management	5 643	8.5%	2 059	3.1%	58 521	88.4%	-	-	66 222	11.5%	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-		-			-		-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	8 437	8.4%	3 109	3.1%	88 851	88.5%	-	-	100 397	17.5%	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-			-		-	-	-	-	-	-	
Other	7 118	(70.8%)	33	(.3%)	(17 201)	171.1%	-	-	(10 050)	(1.8%)	-	-	-	
Total By Income Source	87 040	15.2%	16 514	2.9%	470 064	81.9%		-	573 617	100.0%				
Debtors Age Analysis By Customer Group														
Organs of State	5 236	11.8%	1 518	3.4%	37 757	84.8%	-	-	44 511	7.8%	-	-	-	
Commercial	12 718	12.7%	3 096	3.1%	84 057	84.2%	-	-	99 871	17.4%	-	-	-	
Households	35 308	7.2%	14 131	2.9%	442 767	90.0%	-	-	492 207	85.8%	-	-	-	
Other	33 778	(53.6%)	(2 232)	3.5%	(94 517)	150.1%	-	-	(62 971)	(11.0%)	-	-		
Total By Customer Group	87 040	15.2%	16 514	2.9%	470 064	81.9%			573 617	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90	) Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	35 310	4.7%	-	-	24 248	3.2%	699 382	92.2%	758 940	86.2%
Bulk Water	1 978	29.2%	2 070	30.5%	2 035	30.0%	699	10.3%	6 782	.8%
PAYE deductions	2 379	31.8%	368	4.9%	375	5.0%	4 367	58.3%	7 490	.9%
VAT (output less input)		-		-	-	-	-	-		-
Pensions / Retirement		-		-	-	-	-	-		-
Loan repayments		-	-	-	-	-	-	-	-	-
Trade Creditors	6 755	25.9%	2 838	10.9%	770	2.9%	15 752	60.3%	26 115	3.0%
Auditor-General	25	1.0%	42	1.6%	34	1.4%	2 421	96.0%	2 522	.3%
Other	530	.7%	8 874	11.3%			68 970	88.0%	78 374	8.9%
Total	46 978	5.3%	14 191	1.6%	27 462	3.1%	791 592	89.9%	880 224	100.0%

Contact Details			
Municipal Manager	Mr P S Tsekedi (Acting)	056 816 2723	
Financial Manager	Ms N Samyala	056.816.2700	

Source Local Government Database

# FREE STATE: METSIMAHOLO (FS204) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure						201	6/17						201	5/16	
	Buc	laet	First 0	Quarter	Second	Quarter	Third	Quarter	Fourth	Quarter	Year	to Date	Fourth	Quarter	1
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	980 306	982 456	251 679	25.7%	228 958	23.4%	201 187	20.5%	150 914	15.4%	832 738	84.8%	151 164	91.2%	(.2%)
	113 366	121 196	40 629	25.776	22 <b>6 936</b> 30 047	26.5%	201 167	20.5%	31 350	25.9%	129 414	106.8%	27 844	115.1%	12.6%
Property rates Property rates - penalties and collection charges	113 366	121 196	40 629	35.8%	30 047	26.5%	2/ 38/	22.6%	31 350	25.9%	129 414	106.8%	27 844	115.1%	12.6%
Service charges - electricity revenue	284 053	287 553	59 012	20.8%	58 891	20.7%	55 870	19.4%	58 272	20.3%	232 045	80.7%	42 207	85.0%	38.1%
Service charges - electricity revenue  Service charges - water revenue	349 547	322 947	73 805	21.1%	65 108	18.6%	55 432	17.2%	45 698	14.2%	240 043	74.3%	42 207 65 792	85.7%	(30.5%)
Service charges - water revenue  Service charges - sanitation revenue	21 545	25 545	5 741	26.6%	5 490	25.5%	5 489	21.5%	5 604	21.9%	22 324	87.4%	2 030	100.5%	176.1%
Service charges - samanon revenue  Service charges - refuse revenue	27 807	25 545 35 807	7 166	25.8%	7 028	25.3%	7 019	19.6%	7 164	20.0%	28 376	79.2%	609	97.3%	1 075.9%
Service charges - reliable revenue  Service charges - other	27 007	33 007	7 100	23.070	7 020	23.370	7 017	17.070	7 104	20.0%	20 370	77.270	007	77.370	1073.770
Rental of facilities and equipment	5 780	5 780	1 221	21.1%	1 272	22.0%	1 195	20.7%	2 381	41.2%	6 069	105.0%	1 114	90.7%	113.7%
Interest earned - external investments	2 600	1400	182	7.0%	406	15.6%	110	7.8%	463	33.1%	1 161	82.9%	679	96.2%	(31.9%)
Interest earned - outstanding debtors	18 940	22 040	5 646	29.8%	6 258	33.0%	6 962	31.6%	6 205	28.2%	25 072	113.8%	4 090	90.1%	51.7%
Dividends received								-							-
Fines	3 025	3 025	508	16.8%	612	20.2%	646	21.3%	529	17.5%	2 294	75.8%	752	40.9%	(29.6%)
Licences and permits	191	191	28	14.7%	26	13.6%	21	11.2%	42	21.8%	117	61.4%	52	88.0%	(20.6%)
Agency services															
Transfers recognised - operational	131 694	133 173	54 766	41.6%	49 577	37.6%	35 071	26.3%	(8 770)	(6.6%)	130 643	98.1%	1 079	99.1%	(913.1%)
Other own revenue	20 757	22 798	2 976	14.3%	4 243	20.4%	5 987	26.3%	1 972	8.6%	15 179	66.6%	4 915	94.2%	(59.9%)
Gains on disposal of PPE	1 001	1 001	-			-		-	2	.2%	2	.2%	1	.1%	75.5%
Operating Expenditure	998 836	1 002 736	192 839	19.3%	220 517	22.1%	208 030	20.7%	172 454	17.2%	793 839	79.2%	192 615	88.0%	(10.5%)
Employee related costs	249 436	266 830	60 802	24.4%	59 792	24.0%	61 171	22.9%	58 474	21.9%	240 239	90.0%	56 431	99.6%	3.6%
Remuneration of councillors	16 343	16 343	3 749	22.9%	3 865	23.6%	4 097	25.1%	4 017	24.6%	15 727	96.2%	4 334	99.1%	(7.3%)
Debt impairment	84 441	94 441	21 110	25.0%	21 110	25.0%	21 944	23.2%	30 277	32.1%	94 441	100.0%	33 937	100.0%	(10.8%)
Depreciation and asset impairment	73 535	73 535	-	-	27 733	37.7%	14 099	19.2%	9 304	12.7%	51 136	69.5%	9 002	70.5%	3.4%
Finance charges	2 241	2 836	186	8.3%	600	26.8%	1 095	38.6%	708	25.0%	2 589	91.3%	384	79.4%	
Bulk purchases	371 654	361 634	90 673	24.4%	83 485	22.5%	72 025	19.9%	34 844	9.6%	281 027	77.7%	69 651	93.8%	(50.0%)
Other Materials	38 199	39 497	1 163	3.0%	2 967	7.8%	4 902	12.4%	3 974	10.1%	13 006	32.9%	6 922	47.7%	(42.6%)
Contracted services	36 532	38 022	5 398	14.8%	6 135	16.8%	5 076	13.4%	6 768	17.8%	23 378	61.5%	5 968	66.9%	
Transfers and grants	-	-	43	-	391	-	-	-	-	-	433	-	(12 533)	-	(100.0%)
Other expenditure	126 455	109 597	9 715	7.7%	14 439	11.4%	23 621	21.6%	24 087	22.0%	71 861	65.6%	18 519	60.0%	30.1%
Loss on disposal of PPE	-	-	-	-		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(18 530)	(20 280)	58 840		8 441		(6 842)		(21 540)		38 899		(41 451)		
Transfers recognised - capital	67 092	81 067	-	-	583	.9%	700	.9%	468	.6%	1 751	2.2%		5.1%	(100.0%)
Contributions recognised - capital		-	-	-		-	-	-	-	-	-	-	-	-	-
Contributed assets			-	-		-	-	-		-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	48 562	60 787	58 840		9 024		(6 143)		(21 072)		40 650		(41 451)		
Taxation			-							-					
Surplus/(Deficit) after taxation	48 562	60 787	58 840		9 024		(6 143)		(21 072)		40 650		(41 451)		
Attributable to minorities		-	-	-		-					-				-
Surplus/(Deficit) attributable to municipality	48 562	60 787	58 840		9 024		(6 143)		(21 072)		40 650		(41 451)		
Share of surplus/ (deficit) of associate				-			(= ,		,2.1.1.2,	-			,,	-	-
	48 562	60 787	58 840		9 024		(6.143)		(21 072)		40.650		(41 451)		
Surplus/(Deficit) for the year	48 562	60 787	58 840		9 024		(6 143)		(21 072)		40 650		(41 451)		

						201	6/17						201	15/16	
	Bud	lget	First C	luarter	Second	Quarter	Third (	Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	1
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
														=	/
Source of Finance	113 245	126 440	20 771	18.3%	24 852	21.9%	19 233	15.2%	18 588	14.7%	83 444	66.0%	34 627	56.9%	
National Government	67 092	81 067	18 703	27.9%	20 827	31.0%	14 268	17.6%	16 676	20.6%	70 474	86.9%	23 624	86.0%	(29.4%)
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-		-	-	-	-
Other transfers and grants															
Transfers recognised - capital	67 092	81 067	18 703	27.9%	20 827	31.0%	14 268	17.6%	16 676	20.6%	70 474	86.9%	23 624	86.0%	
Borrowing	1 000	11 085	1 562	156.2%	2 282	228.2%			641	5.8%	4 485	40.5%	2 564	14.2%	
Internally generated funds	45 154	34 289	506	1.1%	1 743	3.9%	4 965	14.5%	1 272	3.7%	8 486	24.7%	8 439		(84.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	113 245	126 440	20 771	18.3%	24 852	21.9%	19 233	15.2%	18 588	14.7%	83 444	66.0%	34 627	56.9%	
Governance and Administration	12 518	13 586	115	.9%	191	1.5%	10	.1%	1 479	10.9%	1 795	13.2%	1 888		
Executive & Council	1 650	2 000	-	-	-	-	-	-	-	-	-	-	-	10.8%	
Budget & Treasury Office	665	465	-	-		-	-	-	-	-	-	-	-	11.7%	
Corporate Services	10 203	11 121	115	1.1%	191	1.9%	10	.1%	1 479	13.3%	1 795	16.1%	1 888		
Community and Public Safety	10 478	11 718	213	2.0%	(129)	(1.2%)	297	2.5%	1 062	9.1%	1 444	12.3%	8 438		
Community & Social Services	990	490	-	-		-	-	-	-	-	-	-	507	11.6%	
Sport And Recreation	8 613	4 786	-	-	24	.3%	129	2.7%	877	18.3%	1 031	21.5%	7 524		
Public Safety	875	6 442	213	24.4%	(153)	(17.5%)	168	2.6%	185	2.9%	413	6.4%	406	4.8%	(54.5%)
Housing		-	-	-		-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	53 713	39 517	10 389	19.3%	10 814	20.1%	10 584	26.8%	7 426	18.8%	39 213	99.2%	15 188	77.4%	(51.1%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	53 713	39 517	10 389	19.3%	10 814	20.1%	10 584	26.8%	7 426	18.8%	39 213	99.2%	15 188	77.4%	(51.1%)
Environmental Protection		-	-	-		-	-	-	-	-	-	-	-	-	-
Trading Services	36 537	59 369	10 054	27.5%	13 976	38.3%	8 341	14.1%	8 621	14.5%	40 992	69.0%	9 112		
Electricity	30 263	34 563	6 765	22.4%	6 192	20.5%	5 899	17.1%	2 915	8.4%	21 771	63.0%	5 035		
Water	2 503	2 503			5 671	226.6%	2 443	97.6%	395	15.8%	8 508	340.0%		52.3%	
Waste Water Management	2 196	18 641	3 289	149.7%			-	-	5 311	28.5%	8 599	46.1%	4 077	67.1%	30.3%
Waste Management	1 575	3 663		-	2 113	134.2%	-	-	-		2 113	57.7%	-	6.8%	-
Other	-	2 250	-	-	-	-	-	-	-	-	-	-	-	-	-

, ,						201	6/17						201	15/16	
	Bud	get	First C	uarter	Second	Quarter	Third C	Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2015/16 to Q4 of 2016/17
R thousands								-		-		budget		budget	
Cash Flow from Operating Activities															
Receipts	947 653	905 710	249 172	26.3%	221 052	23.3%	224 487	24.8%	159 818	17.6%	854 528	94.3%	192 196	100.9%	(16.8%)
Property rates, penalties and collection charges	98 629	101 041	27 654	28.0%	24 560	24.9%	23 981	23.7%	24 562	24.3%	100 757	99.7%	23 880	107.5%	2.9%
Service charges	623 231	563 025	129 143	20.7%	115 728	18.6%	106 082	18.8%	121 457	21.6%	472 409	83.9%	120 233	88.6%	1.0%
Other revenue	15 429	31 949	12 685	82.2%	8 635	56.0%	21 801	68.2%	16 080	50.3%	59 201	185.3%	46 050	389.5%	(65.1%)
Government - operating	131 694	133 173	55 349	42.0%	49 225	37.4%	32 986	24.8%	(5 166)	(3.9%)	132 394	99.4%	-	101.2%	(100.0%)
Government - capital	59 592	68 592	23 636	39.7%	21 795	36.6%	38 943	56.8%	2 000	2.9%	86 374	125.9%	706	99.6%	183.2%
Interest	19 078	7 930	704	3.7%	1 108	5.8%	696	8.8%	884	11.1%	3 392	42.8%	1 327	29.6%	(33.4%)
Dividends															
Payments Suppliers and employees	(822 251) (819 709)	(815 389) (812 553)	(254 988) (254 354)	31.0% 31.0%	(184 089) (183 489)	22.4% 22.4%	(200 334) (199 736)	24.6% 24.6%	(147 171) (146 498)	18.0% 18.0%	(786 582) (784 076)	96.5% 96.5%	(166 070) (162 964)	107.9% 109.8%	(11.4%) (10.1%)
Finance charges	(2 541)	(2 836)	(634)	25.0%	(103 409)	23.6%	(199 738)	21.1%	(674)	23.8%	(2 506)	90.5% 88.4%	(384)		75.5%
Transfers and grants	(2 34 1)	(2 030)	(034)	23.0%	(800)	23.0%	(390)	21.176	(0/4)	23.0%	(2 500)	00.476	(2 723)		(100.0%)
Net Cash from/(used) Operating Activities	125 402	90 321	(5 816)	(4.6%)	36 963	29.5%	24 154	26.7%	12 647	14.0%	67 947	75.2%	26 126	50.1%	(51.6%)
Cash Flow from Investing Activities															
Receipts	1 001	1 001	_				_			_					
Proceeds on disposal of PPE	1 001	1 001				-		-				-			
Decrease in non-current debtors				_		_		_		_	_	_		_	_
Decrease in other non-current receivables			-	-		-		-				-		-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-	-	-	-	-	-
Payments	(105 745)	(113 965)	(19 209)	18.2%	(24 952)	23.6%	(16 182)	14.2%	(18 588)	16.3%	(78 932)	69.3%	(25 350)		(26.7%)
Capital assets	(105 745)	(113 965)	(19 209)	18.2%	(24 952)	23.6%	(16 182)	14.2%	(18 588)	16.3%	(78 932)	69.3%	(25 350)	52.6%	(26.7%)
Net Cash from/(used) Investing Activities	(104 744)	(112 964)	(19 209)	18.3%	(24 952)	23.8%	(16 182)	14.3%	(18 588)	16.5%	(78 932)	69.9%	(25 350)	54.4%	(26.7%)
Cash Flow from Financing Activities															
Receipts	2 100	12 432	479	22.8%	195	9.3%	225	1.8%	944	7.6%	1 843	14.8%	481	8.9%	96.1%
Short term loans		11 084	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 000	1 348	-	-		-	-	-	411	30.5%	411	30.5%	-	-	(100.0%)
Increase (decrease) in consumer deposits	1 100	-	479	43.5%	195	17.7%	225	-	533	-	1 432	-	481	813.5%	10.7%
Payments	(4 489)	(3 671)	(217)	4.8%	(918)	20.4%	(483)	13.2%	(1 240)	33.8%	(2 859)	77.9%	(596)		108.3%
Repayment of borrowing  Net Cash from/(used) Financing Activities	(4 489)	(3 671) 8 761	(217) 262	4.8%	(918) (723)	20.4%	(483)	13.2%	(1 240)	33.8%	(2 859) (1 016)	77.9%	(596) (114)		108.3% 159.8%
, , , , , , , , , , , , , , , , , , , ,	,,														
Net Increase/(Decrease) in cash held	18 269	(13 882)	(24 764)	(135.6%)	11 288	61.8%	7 714	(55.6%)	(6 238)	44.9%	(12 001)	86.4%	661	104.6%	(1 043.4%)
Cash/cash equivalents at the year begin:	732	14 345	14 345	1 959.8%	(10 418)	(1 423.3%)	870	6.1%	8 583	59.8%	14 345	100.0%	(244)	103.3%	(3 614.4%)
Cash/cash equivalents at the year end:	19 001	464	(10 418)	(54.8%)	870	4.6%	8 583	1 851.7%	2 345	505.9%	2 345	505.9%	417	57.0%	462.3%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debi Debi		Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	27 075	4.5%	17 908	3.0%	13 337	2.2%	544 892	90.3%	603 211	57.5%	878	.1%	42 175	7.0%
Trade and Other Receivables from Exchange Transactions - Electricity	9 731	16.2%	6 611	11.0%	3 275	5.4%	40 613	67.4%	60 230	5.7%	470	.8%	15 374	25.0%
Receivables from Non-exchange Transactions - Property Rates	9 291	10.2%	4 625	5.1%	2 407	2.6%	74 662	82.1%	90 985	8.7%	2 484	2.7%	36 893	40.0%
Receivables from Exchange Transactions - Waste Water Management	1 930	5.4%	1 217	3.4%	846	2.4%	31 942	88.9%	35 935	3.4%	-	-	-	
Receivables from Exchange Transactions - Waste Management	2 470	4.8%	1 629	3.2%	1 265	2.5%	46 041	89.6%	51 405	4.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-			-		-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 298	1.8%	2 223	1.7%	2 252	1.8%	120 563	94.7%	127 337	12.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-			-		-	-	-	-	-	-	
Other	2 639	3.3%	1 655	2.1%	1 326	1.7%	74 024	92.9%	79 644	7.6%	-	-	-	-
Total By Income Source	55 434	5.3%	35 868	3.4%	24 708	2.4%	932 737	88.9%	1 048 747	100.0%	3 832	.4%	94 441	9.0%
Debtors Age Analysis By Customer Group														
Organs of State	2 639	11.0%	3 144	13.1%	1 680	7.0%	16 501	68.9%	23 964	2.3%	-	-	-	
Commercial	23 503	14.5%	9 852	6.1%	3 418	2.1%	125 802	77.4%	162 576	15.5%	-	-	-	
Households	29 292	3.4%	22 871	2.7%	19 610	2.3%	790 433	91.7%	862 206	82.2%	3 832	.4%	94 441	11.0%
Other	-		-		-			-	-		-	-	-	-
Total By Customer Group	55 434	5.3%	35 868	3.4%	24 708	2.4%	932 737	88.9%	1 048 747	100.0%	3 832	.4%	94 441	9.0%

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	otal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	29 120	66.0%	15 000	34.0%	-	-	-	-	44 120	34.0%
Bulk Water	10 633	21.8%	3 795	7.8%	1 994	4.1%	32 284	66.3%	48 707	37.5%
PAYE deductions		-	-		-	-	-	-	-	-
VAT (output less input)		-				-	-	-	-	-
Pensions / Retirement		-	-		-	-	-	-	-	-
Loan repayments		-				-	-	-	-	-
Trade Creditors	7 119	20.1%	718	2.0%	899	2.5%	26 737	75.4%	35 473	27.3%
Auditor-General	50	3.4%	17	1.2%	23	1.6%	1 376	93.8%	1 467	1.1%
Other		-	-		-	-	-	-		-
Total	46 922	36.2%	19 530	15.1%	2 917	2.2%	60 397	46.5%	129 766	100.0%

Contact Details		
Municipal Manager	Mr Stephen Mzilozi Molala	016 973 8313
Financial Manager	Mr Ahmed Lambat	016 973 8312

Source Local Government Database

# FREE STATE: MAFUBE (FS205) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure						201	6/17						201	5/16	
	Buc	laet	First 0	Quarter	Second	Quarter	Third	Quarter	Fourth	Quarter	Year	to Date	Fourth	Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	195 793	195 793	54 960	28.1%	41 396	21.1%	38 788	19.8%	30 466	15.6%	165 610	84.6%	24 886	85.3%	22.4%
Properly rates	27 149	27 149	7 050	26.176	6 340	21.176	5 947	21.9%	7 811	28.8%	27 149	100.0%	6275	88.3%	22.476
Property rates - penalties and collection charges	27 149	21 149	7 030	20.0%	6 340	23.4%	3 947	21.9%	7011	20.0%	27 149	100.0%	02/5	00.3%	24.5%
Service charges - electricity revenue															
Service charges - electricity revenue	23 099	23 099	2 599	11.2%	2 599	11.2%	2 599	11.2%	2 599	11.2%	10 394	45.0%	4 625	113.1%	(43.8%)
Service charges - sanitation revenue	17 776	17 776	2 000	11.2%	2 000	11.2%	2 000	11.2%	2 000	11.3%	7 999	45.0%	3 668	95.3%	(45.5%)
Service charges - refuse revenue	12 907	12 907	1 452	11.2%	1 452	11.2%	1 452	11.2%	1 452	11.2%	5 808	45.0%	3 928	105.3%	(63.0%)
Service charges - other													0	2 536 783.0%	(100.0%)
Rental of facilities and equipment	291	291	10	3.6%	42	14.5%	90	30.9%	149	51.0%	291	100.0%	82	105.3%	81.6%
Interest earned - external investments	613	613	145	23.6%	145	23.6%	145	23.6%	179	29.2%	613	100.0%	144	91.2%	24.1%
Interest earned - outstanding debtors	25 861	25 861	5 817	22.5%	4 037	15.6%	3 732	14.4%	12 383	47.9%	25 969	100.4%	5 204	62.3%	137.9%
Dividends received	3 342	3 342	-	-	-	-	-	-	3 342	100.0%	3 342	100.0%	-	-	(100.0%)
Fines	750	750	188	25.0%	188	25.0%	188	25.0%	188	25.0%	750	100.0%	432	109.1%	(56.6%)
Licences and permits			-	-		-		-			-	-		-	-
Agency services			-	-		-		-			-	-		-	-
Transfers recognised - operational	81 524	81 524	34 854	42.8%	24 080	29.5%	21 661	26.6%	-	-	80 594	98.9%	-	69.6%	
Other own revenue	2 480	2 480	847	34.1%	514	20.7%	974	39.3%	364	14.7%	2 699	108.8%	528	128.0%	(31.0%)
Gains on disposal of PPE	-	-	-	-		-	-	-	-	-	-	-	-	-	-
Operating Expenditure	186 259	186 259	37 486	20.1%	32 291	17.3%	58 008	31.1%	67 302	36.1%	195 087	104.7%	45 786	92.7%	47.0%
Employee related costs	87 530	87 530	19 349	22.1%	19 349	22.1%	19 349	22.1%	29 483	33.7%	87 530	100.0%	20 418	89.9%	44.4%
Remuneration of councillors	5 926	5 926	1 286	21.7%	1 286	21.7%	1 286	21.7%	2 069	34.9%	5 926	100.0%	1 401	107.4%	47.7%
Debt impairment	1 900	1 900	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 500	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	3 211	3 211	285	8.9%	285	8.9%	285	8.9%	2 356	73.4%	3 211	100.0%	(1 004)	85.3%	
Bulk purchases	6 000	6 000	1 800	30.0%	1 000	16.7%	1 200	20.0%	2 000	33.3%	6 000	100.0%	4 000	100.0%	(50.0%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-		-	-	-	-	-	-	-	1 110	100.2%	
Transfers and grants	5 253	5 253	1 313	25.0%	1 313	25.0%	1 313	25.0%	1 313	25.0%	5 253	100.0%	2 500	97.5%	(47.5%)
Other expenditure	74 940	74 940	13 453	18.0%	9 058	12.1%	34 575	46.1%	30 081	40.1%	87 167	116.3%	17 362	98.5%	73.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-		-	-
Surplus/(Deficit)	9 534	9 534	17 474		9 105		(19 221)		(36 835)		(29 477)		(20 900)		
Transfers recognised - capital	32 422	32 422	10 565	32.6%	8 535	26.3%	667	2.1%		-	19 767	61.0%	667	119.7%	(100.0%)
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-		-		-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	41 956	41 956	28 039		17 641		(18 554)		(36 835)		(9 710)		(20 233)		
Taxation	-	-	-	-	-		-		-	-	-		-	-	-
Surplus/(Deficit) after taxation	41 956	41 956	28 039		17 641		(18 554)		(36 835)		(9 710)		(20 233)		
Attributable to minorities			-	-						-				-	-
Surplus/(Deficit) attributable to municipality	41 956	41 956	28 039		17 641		(18 554)		(36 835)		(9 710)		(20 233)		
Share of surplus/ (deficit) of associate	11.750	730	20 007		., 341		(10 004)		(55 555)		(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		(20 200)		
Surplus/(Deficit) for the year	41 956	41 956	28 039	-	17 641		(18 554)		(36 835)		(9 710)		(20 233)		
Jurpius (Denott) for the year	41 730	41 730	20 039		17 041		(10 334)		(30 933)		(7/10)		(20 233)		

						201	6/17						20	15/16	
	Bud	iget	First C	luarter	Second	Quarter	Third (	Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/1
												9			
Capital Revenue and Expenditure															
Source of Finance	41 932	41 932	5 778	13.8%		-	2 406	5.7%	-	-	8 184	19.5%	-	41.7%	
National Government	31 942	31 942	5 778	18.1%		-	1 500	4.7%	-	-	7 278	22.8%	-	50.5%	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-		-	-		-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 942	31 942	5 778	18.1%		-	1 500	4.7%	-	-	7 278	22.8%	-	50.5%	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 990	9 990	-	-	-	-	906	9.1%	-	-	906	9.1%	-	20.0%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	41 932	41 932	5 778	13.8%			2 406	5.7%		-	8 184	19.5%		41.7%	
Governance and Administration	4 290	4 290	-	-	-	-	-	-	-	-	-	-	-	2.7%	-
Executive & Council	1 700	1 700	-	-	-	-	-	-	-	-	-	-	-	.7%	-
Budget & Treasury Office	200	200	-	-	-	-	-	-	-	-	-	-	-	-	
Corporate Services	2 390	2 390	-	-	-	-	-	-	-	-	-	-	-	5.3%	
Community and Public Safety	4 527	4 527	-	-	-	-	906	20.0%	-	-	906	20.0%	-	14.3%	
Community & Social Services	2 200	2 200	-	-	-	-	906	41.2%	-	-	906	41.2%	-	12.1%	
Sport And Recreation	2 327	2 327	-	-		-	-	-	-	-	-	-	-	13.5%	
Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	1 256.3%	
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services		-	-	-	-	-	-	-	-	-	-	-	-	6.1%	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport		-	-	-	-	-	-	-	-	-	-	-	-	6.1%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	33 024	33 024	5 778	17.5%	-	-	1 500	4.5%	-	-	7 278	22.0%	-	73.2%	-
Electricity	14 000	14 000	1 338	9.6%	-	-	-	-		-	1 338	9.6%	-	206.6%	
Water	2 251	2 251	-	-	-	-	-	-	-	-	-	-	-	12.0%	
Waste Water Management	16 773	16 773	4 440	26.5%	-	-	1 500	8.9%		-	5 940	35.4%	-	38.6%	1
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	l
Other	91	91	-	-	-	-	-	-	-	-	-	-	-	-	

						201	6/17						201	15/16	
	Bud	lget	First C	uarter	Second	Quarter	Third (	Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2015/16 to Q4 of 2016/17
R thousands												budget		budget	
Cash Flow from Operating Activities															
Receipts	198 635	233 615	50 968	25.7%	31 838	16.0%	30 662	13.1%	17 436	7.5%	130 905	56.0%	15 480	71.3%	12.6%
Property rates, penalties and collection charges	27 149	27 149	3 386	12.5%	1 966	7.2%	2 132	7.9%	-	-	7 484	27.6%	2 321	79.7%	(100.0%)
Service charges	24 202	53 782	2 735	11.3%	2 427	10.0%	1 764	3.3%			6 925	12.9%	3 260	35.9%	(100.0%)
Other revenue	3 521	2 922	6 666	189.3%	12 131	344.5%	6 890	235.8%	17 436	596.8%	43 124	1 476.0%	5 199	140.9%	
Government - operating	81 524	87 524	34 182	41.9%	14 314	17.6%	19 304	22.1%	-	-	67 800	77.5%	4 700	101.3%	
Government - capital	32 422	32 422	4 000	12.3%	1 000	3.1%	572	1.8%	-	-	5 572	17.2%	-	81.2%	-
Interest	26 475	26 475	-	-		-	-	-		-	-	-	-	-	-
Dividends	3 342	3 342													
Payments Suppliers and employees	(186 259) (177 796)	(191 782) (183 318)	(98 782) (98 135)	53.0% 55.2%	(56 976) (56 976)	30.6% 32.0%	(53 944) (53 944)	28.1% 29.4%	(23 785) (23 785)	12.4% 13.0%	(233 486) (232 840)	121.7% 127.0%	(32 806) (32 806)	106.3% 114.5%	(27.5%)
Finance charges	(3 211)	(3 211)	(90 135)	33.2%	(30 970)	32.0%	(22 344)	29.4%	(23 703)	13.0%	(232 640)	127.0%	(32 000)	5.1%	
Transfers and grants	(5 253)	(5 253)	(646)	12.3%				-			(646)	12.3%		5.1%	
Net Cash from/(used) Operating Activities	12 376	41 833	(47 813)	(386.3%)	(25 138)	(203.1%)	(23 282)	(55.7%)	(6 349)	(15.2%)	(102 582)	(245.2%)	(17 326)	(112.1%)	(63.4%)
Cash Flow from Investing Activities															
Receipts	_		47 904	_	25 148	_	23 482	_	6 153	_	102 687	_	17 435	_	(64.7%)
Proceeds on disposal of PPE	-		47 704		25 140		25 402	-	0 133		102 007	-	17 433	-	(04.770)
Decrease in non-current debtors	_		_	_		_	_	_		_	-	-	-	-	_
Decrease in other non-current receivables	-		-	-		-	-	-		-	-	-	-	-	-
Decrease (increase) in non-current investments	-		47 904	-	25 148	-	23 482	-	6 153	-	102 687	-	17 435	-	(64.7%)
Payments	(41 932)	(41 932)	-	-	-	-	-	-	-	-	-	-	-	41.6%	-
Capital assets	(41 932)	(41 932)	-	-	-		-	-	-		-	-	-	41.6%	-
Net Cash from/(used) Investing Activities	(41 932)	(41 932)	47 904	(114.2%)	25 148	(60.0%)	23 482	(56.0%)	6 153	(14.7%)	102 687	(244.9%)	17 435	(111.3%)	(64.7%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-		-	-	-		-	-	-	-	-	-
Increase (decrease) in consumer deposits	-			-		-	-	-		-	-		-	-	-
Payments Repayment of borrowing	-	300 300	(150) (150)	-	-	-	-	-			(150) (150)	(50.0%) (50.0%)	(100) (100)		(100.0%)
Net Cash from/(used) Financing Activities	-	300	(150)			-		-	-	-	(150)	(50.0%)	(100)		(100.0%)
						-									
Net Increase/(Decrease) in cash held	(29 556)	202	(59)	.2%	10	-	200	99.3%	(196)	(97.0%)	(44)	(22.0%)	9	(362.0%)	
Cash/cash equivalents at the year begin:		-	89	-	30	-	40	-	240	-	89	-	80	100.0%	198.7%
Cash/cash equivalents at the year end:	(29 556)	202	30	(.1%)	40	(.1%)	240	119.2%	45	22.2%	45	22.2%	89	11.9%	(49.7%)

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 911	3.8%	3 531	3.4%	2 873	2.8%	92 873	90.0%	103 189	29.1%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	2 852	100.0%	2 852	.8%	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	1 748	6.2%	2 032	7.2%	1 519	5.4%	22 881	81.2%	28 180	8.0%	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	1 615	2.2%	1 589	2.2%	1 562	2.1%	67 937	93.4%	72 702	20.5%	-	-	-	
Receivables from Exchange Transactions - Waste Management	1 171	1.9%	1 152	1.9%	1 133	1.9%	56 806	94.3%	60 263	17.0%	-	-		
Receivables from Exchange Transactions - Property Rental Debtors		-	-		-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	2 659	3.0%	2 606	3.0%	2 506	2.8%	80 442	91.2%	88 213	24.9%	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-		-	-	-	-	-	-	-	-	-	
Other	142	(13.2%)	137	(12.6%)	128	(11.8%)	(1 490)	137.6%	(1 083)	(.3%)	-	-	-	
Total By Income Source	11 247	3.2%	11 047	3.1%	9 720	2.7%	322 301	91.0%	354 316	100.0%	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	844	24.8%	131	3.9%	154	4.5%	2 271	66.8%	3 400	1.0%	-	-	-	
Commercial	970	7.1%	1 187	8.6%	513	3.7%	11 083	80.6%	13 754	3.9%	-	-	-	
Households	4 943	2.3%	5 014	2.4%	4 366	2.0%	198 713	93.3%	213 037	60.1%	-	-	-	
Other	4 489	3.6%	4 714	3.8%	4 687	3.8%	110 235	88.8%	124 125	35.0%	-	-	-	
Total By Customer Group	11 247	3.2%	11 047	3.1%	9 720	2.7%	322 301	91.0%	354 316	100.0%				

Part 5: Creditor Age Analysis

• •	0 - 30	Days	31 - 60 Days		61 - 90	) Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 729	1.5%	1 807	1.6%	2 367	2.1%	109 254	94.9%	115 157	30.0%
Bulk Water	1 174	.8%	8 127	5.7%	4 384	3.1%	128 237	90.4%	141 922	37.0%
PAYE deductions	803	4.4%	810	4.5%	1 767	9.8%	14 736	81.3%	18 116	4.7%
VAT (output less input)	-	-		-		-		-		-
Pensions / Retirement	970	2.1%	970	2.1%	975	2.1%	43 808	93.8%	46 722	12.2%
Loan repayments	-	-		-		-	555	100.0%	555	.1%
Trade Creditors	-	-	-	-		-	-	-	-	-
Auditor-General	100	.9%	94	.8%	86	.8%	10 996	97.5%	11 275	2.9%
Other	2 566	5.1%	1 943	3.9%	2 713	5.4%	42 906	85.6%	50 127	13.1%
Total	7 342	1.9%	13 750	3.6%	12 291	3.2%	350 490	91.3%	383 873	100.0%

Contact Details
Municipal Manager

Municipal Manager	Mr Andrew Hlubi	058 813 9702
Financial Manager	Mrs P Ramelse	058 813 9703

Source Local Government Database

# FREE STATE: FEZILE DABI (DC20) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure						201	6/17						201	5/16	
	Buc	daet	First 0	Quarter	Second	Quarter	Third	Quarter	Fourth	Quarter	Year	to Date	Fourth	Quarter	1
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/1
Operating Revenue and Expenditure															
Operating Revenue	149 547	151 106	62 428	41.7%	38 675	25.9%	49 048	32.5%	759	.5%	150 910	99.9%	(8 384)	69.2%	(109.1%
Property rates		-	-	-		-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-		-	-	-	-	-	-
Service charges - water revenue			-	-		-	-	-		-	-	-	-		-
Service charges - sanitation revenue Service charges - refuse revenue			-	-			-	-		-		-	-		-
Service charges - reluse revenue Service charges - other				-	-	-	-	-		-			-		-
Rental of facilities and equipment				-	-	-	-	-		-			-		-
Interest earned - external investments	3 700	4 387	597	16.1%	232	6.3%	1 935	44.1%	364	8.3%	3 128	71.3%	235	74.4%	
Interest earned - outstanding debtors	3.00	4307		10.170	202	0.570	- 735	44.130		0.5%	5 120	71.570	255	14.4%	. 54.7
Dividends received			_	_			_	_		_					
Fines				_		_		_							
Licences and permits			_	_			_	_		_					
Agency services			_	_			_	_		_					
Transfers recognised - operational	145 547	145 547	61 609	42.3%	38 042	26.1%	46 015	31.6%			145 666	100.1%	-	75.5%	
Other own revenue	300	1 172	223	74.2%	401	133.6%	1 098	93.7%	395	33.7%	2 116	180.6%	(8 619)	(280.2%)	
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-			-
Operating Expenditure	151 616	165 165	35 397	23.3%	42 109	27.8%	34 479	20.9%	34 398	20.8%	146 384	88.6%	34 820	70.5%	(1.29
Employee related costs	89 066	88 148	21 088	23.7%	21 410	24.0%	20 900	23.7%	20 774	23.6%	84 172	95.5%	21 037	84.2%	
Remuneration of councillors	7 541	7 391	1 075	14.3%	1 629	21.6%	1 478	20.0%	1 669	22.6%	5 851	79.2%	1 768	78.1%	(5.69
Debt impairment		-	-	-	-	-	-	-		-	-	-	-	-	
Depreciation and asset impairment	5 500	5 500	-	-	-	-	-	-		-	-	-	-	-	-
Finance charges	-	-		-		-	-	-			-		-	-	-
Bulk purchases		-	-	-	-	-	-	-		-	-	-	-		-
Other Materials	1 996	2 618	-	-	-	-	-	-	189	7.2%	189	7.2%	-		(100.0
Contracted services	5 150	4 928	2 148	41.7%	1 598	31.0%	797	16.2%	421	8.5%	4 964	100.7%	1 876		
Transfers and grants	2 119	-	-	-	670	31.6%	354	-	1 069	-	2 093	-	-	18.5%	
Other expenditure	40 244	56 580	11 085	27.5%	16 803	41.8%	10 950	19.4%	10 276	18.2%	49 115	86.8%	10 139	74.1%	1.4
Loss on disposal of PPE		-	-	-		-	-	-		-		-	-	-	-
Surplus/(Deficit)	(2 069)	(14 059)	27 031		(3 434)		14 569		(33 639)		4 526		(43 204)		
Transfers recognised - capital	21 421	-	-	-	-	-	-	-		-	-	-	9 951	-	(100.09
Contributions recognised - capital		-	-	-		-	-	-		-	-	-	-	-	-
Contributed assets	-	-	-	-		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	19 352	(14 059)	27 031		(3 434)		14 569		(33 639)		4 526		(33 253)		
Taxation		-	-				-	-		-	-	-	-		-
Surplus/(Deficit) after taxation	19 352	(14 059)	27 031		(3 434)		14 569		(33 639)		4 526		(33 253)		
Attributable to minorities	-	-	-		-	-	-	-	-	-	-	-		-	
Surplus/(Deficit) attributable to municipality	19 352	(14 059)	27 031		(3 434)		14 569		(33 639)		4 526		(33 253)		
Share of surplus/ (deficit) of associate	-		-				-	-		-	-	-		-	
Surplus/(Deficit) for the year	19 352	(14 059)	27 031		(3 434)		14 569		(33 639)		4 526		(33 253)		

						201	6/17						20	15/16	
	Buc	lget	First C	uarter	Second	Quarter	Third (	Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	1
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
												Duager		buuget	
Capital Revenue and Expenditure															
Source of Finance	3 330	3 702	382	11.5%	477	14.3%	105	2.8%	805	21.7%	1 770	47.8%	374	58.0%	115.0%
National Government	-	-	-	-	-	-	-		-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	11	-	(100.0%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-		-	-	-	-	-			-	-	-	11		(100.0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 330	3 702	382	11.5%	477	14.3%	105	2.8%	805	21.7%	1 770	47.8%	472		
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	(108)	-	(100.0%
Capital Expenditure Standard Classification	3 330	3 702	382	11.5%	477	14.3%	105	2.8%	805	21.7%	1 770	47.8%	374		
Governance and Administration	1 400	1 882	-	-	38	2.7%	65	3.4%	245	13.0%	348	18.5%	748	46.5%	(67.2%
Executive & Council		52	-	-	6	-	-	-		-	6	11.3%	-	-	-
Budget & Treasury Office	1 400	1 400	-	-	-	-	-	-	1	.1%	1	.1%	608		
Corporate Services		430	-	-	32	-	65	15.0%	244	56.8%	341	79.4%	140		
Community and Public Safety Community & Social Services	910	910	-		-			-	297	32.6%	297	32.6%	(454)	92.6%	(165.3%
Sport And Recreation			_	_		_								-	-
Public Safety	910	910	-	-		-		-	297	32.6%	297	32.6%	(454)	92.6%	(165.3%
Housing			_	_		_								_	
Health		-	-	-	-	-	-	-		-	-	-		-	-
Economic and Environmental Services	20	910	382	1 912.2%	439	2 194.1%	41	4.5%	263	28.9%	1 125	123.6%	80	16 436.4%	227.09
Planning and Development	20	910	382	1 912.2%	439	2 194.1%	41	4.5%	263	28.9%	1 125	123.6%	81	-	225.6%
Road Transport		-	-	-	-	-	-	-		-	-	-		-	-
Environmental Protection	-	-	-	-	-	-	-	-		-	-	-	(0)	(3.5%)	(100.0%
Trading Services	1 000	-	-	-	-	-	-	-	-	-	-	-			
Electricity	-		-	-	-	-		-		-	-	-		-	-
Water	-		-	-	-	-		-		-	-	-		-	-
Waste Water Management	1 000		-	-	-	-		-		-	-	-		-	-
Waste Management	-		-	-		-		-		-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments						201	6/17						201	15/16	
	Buc	lget	First C	uarter	Second	Quarter	Third (	Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2015/16 to Q4 of 2016/17
R thousands												budget		budget	
Cash Flow from Operating Activities															
Receipts	170 968	151 106	62 728	36.7%	38 675	22.6%	47 852	31.7%	759	.5%	150 014	99.3%	(65)	104.2%	(1 276.0%)
Property rates, penalties and collection charges	-	1 172	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	300	-	223	74.2%	401	133.6%	1 074	-	395	-	2 092	-	(10 055)		
Government - operating	145 547	145 547	61 909	42.5%	38 042	26.1%	44 896	30.8%		-	144 847	99.5%	9 951	106.4%	(100.0%)
Government - capital	21 421		597			-	1 883						-		826.8%
Interest Dividends	3 700	4 387	597	16.1%	232	6.3%	1 883	42.9%	364	8.3%	3 075	70.1%	39	72.2%	826.8%
Payments	(173 036)	(159 132)	(35 597)	20.6%	(42 109)	24.3%	(33 013)	20.7%	(36 327)	22.8%	(147 046)	92.4%	(38 562)		(5.8%)
Suppliers and employees	(149 496)	(157 013)	(35 536)	23.8%	(41 439)	27.7%	(32 659)	20.8%	(35 969)	22.9%	(145 603)	92.7%	(34 819)	75.1%	3.3%
Finance charges	- 1			-		-		-		-		-		-	-
Transfers and grants	(23 540)	(2 119)	(62)	.3%	(670)	2.8%	(354)	16.7%	(357)	16.9%	(1 443)	68.1%	(3 742)	-	(90.5%)
Net Cash from/(used) Operating Activities	(2 068)	(8 027)	27 131	(1 312.0%)	(3 434)	166.1%	14 839	(184.9%)	(35 567)	443.1%	2 968	(37.0%)	(38 626)	(.7%)	(7.9%)
Cash Flow from Investing Activities															
Receipts	-		-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-		-	-	-	-	-	-
Decrease in other non-current receivables Decrease (increase) in non-current investments	-	-	-	-		-		-			-	-		-	-
Payments	(3 330)	(3 702)	(152)	4.6%	(477)	14.3%	(1 800)	48.6%	(805)	21.7%	(3 234)	87.4%		55.4%	(100.0%)
Capital assets	(3 330)	(3 702)	(152)	4.6%	(477)	14.3%	(1 800)	48.6%	(805)	21.7%	(3 234)	87.4%		55.4%	(100.0%)
Net Cash from/(used) Investing Activities	(3 330)	(3 702)	(152)	4.6%	(477)	14.3%	(1 800)	48.6%	(805)	21.7%	(3 234)	87.4%		55.4%	(100.0%)
Cash Flow from Financing Activities															
Receipts												-		-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-		-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing  Net Cash from/(used) Financing Activities	-		-	-	-	-	-			-	-	-	-	-	-
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin:	(5 398) 82 668	(11 729) 102 771	26 978 139 476	(499.8%) 168.7%	(3 911) 166 455	72.5% 201.4%	13 039 162 544	(111.2%) 158.2%	(36 372) 175 583	310.1% 170.8%	(266) 139 476	2.3% 135.7%	(38 626) 144 845	6.4%	(5.8%) 21.2%
														-	
Cash/cash equivalents at the year end:	77 270	91 043	166 455	215.4%	162 544	210.4%	175 583	192.9%	139 211	152.9%	139 211	152.9%	106 219	(191.5%)	31.1%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debi Debi		Impairment -B Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water		-	-		-		-				-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	-	-	-		-		-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-		-	-	-	-		-	-		-	-	-	
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-	-	-	-		-	-		-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Income Source	-		-	-								-	-	
Debtors Age Analysis By Customer Group														
Organs of State		-	-		-		-				-	-	-	
Commercial	-		-	-	-	-		-			-	-		
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-		-	-	-	-	-		-	-	-	
Total By Customer Group														

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-		-	-	-	-				
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-		-	-	-	-				
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-		-	-	-	-				-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-		-	-	-	-				-
Other		-	-				-	-	-	
Total								-		

Contact	Details

Municipal Manager	Ms Lindi Molibeli	016 970 8607
Financial Manager	Mr Gcohani Mashivi	016 970 8625

Source Local Government Database